The defendant is THE UNITED STATES OF AMERICA ("Defendant").

2004 through December 31, 2006. Plaintiff filed a Employer's Quarterly Federal Tax Return

(Form 941) for each quarter at issue with the Internal Revenue Service.

Recovery is sought of federal payroll tax for the tax quarters beginning January 1,

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#### **FACTS COMMON TO ALL CLAIMS**

- 5. Plaintiff, a Nevada Licensed contractor of drywall services, entered into a contractual agreement with Centennial Drywall Systems, Inc. ("CDSI"), also a Nevada licensed contractor, for worker services to be provided by CDSI (the "Centennial/CDSI Contract").
- 6. The workers provided to Plaintiff under the Centennial/CDSI Contract were bound to CDSI pursuant to separate written agreement.
- 7. Plaintiff paid all funds due under the Centennial/CDSI Contract directly to and only to CDSI. Plaintiff made no payment to any individual engaged by CDSI.
- 8. CDSI treated its workers as independent contractors pursuant to a worker classification letter from the Internal Revenue Service (the "Worker Classification Letter") that had been issued over a decade ago and served as the industry-wide standard for drywall contractors.
- 9. From January 2004 through December 2006 Plaintiff made timely payroll tax deposits for its employees, and filed the required quarterly Form 941 with the Internal Revenue Service Center in Ogden, Utah. The tax deposits made and the payroll amounts reflected on the Forms 941 did not include amounts paid under the Centennial/CDSI Contract, as the workers provided pursuant to that contract were under separate agreement with CDSI and, pursuant to the Worker Classification Letter, were treated by CDSI as independent contractors.
- 10. In or about July, 2007 the Internal Revenue Service sent Plaintiff correspondence advising of a proposed changes to the company's employment tax based on a proposed worker classification determination for tax quarters beginning January 1, 2004 through December 31, 2006.
- 11. Plaintiff is informed and believes that the Internal Revenue Service attempted to collect payroll taxes from CDSI but was unsuccessful. As a result, the Internal Revenue Service ignored its prior determination and pursued the taxes from Plaintiff and numerous other drywall contractors.
  - 12. Plaintiff disputed any reclassification of the CDSI workers.

- 13. On or about December 18, 2008, the Internal Revenue Service sent a Notice of Determination of Worker Classification (the "Notice of Determination"), erroneously finding that the CDSI drywall installers are "individually unidentifiable" and that Plaintiff was their employer, despite the fact that the workers were under separate agreement with CDSI, and in contravention to the Worker Classification Letter previously issued to CDSI.
- 14. The Internal Revenue Service further refused to recognize or grant relief under Section 530(a) to Plaintiff pursuant to its own prior determination for CDSI.
- 15. On or about June 8, 2009, the Internal Revenue Service sent Plaintiff Statements of Adjustment to Account for tax quarters beginning January 1, 2004 through December 31, 2006, claiming additional taxes and interest were owed for each tax quarter, based on its erroneous determinations of the CDSI workers' status.
- 16. On or about June 25, 2009, Plaintiff sent payment of taxes that had been assessed for each tax quarters at issue.
- Ogden, Utah, Forms 941X, Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund for each tax quarter beginning January 1, 2004 through December 31, 2006, requesting abatement of the employment taxes assessed ("Forms 941X"), and refund of the partial payment made. The legal and factual statements in those Forms 941X, copies of which are attached hereto as Exhibit A, are incorporated herein.
- 18. Plaintiff is informed and believes that a period of six (6) months has expired since the filing of the Forms 941X, and the IRS has not rejected, accepted, or responded to the Forms 941X.

#### FIRST CLAIM FOR RELIEF

- 19. Plaintiff restates and realleges paragraphs 1 through 18 of this Complaint as though fully set forth herein.
- 20. On or about June 8, 2009 the Internal Revenue Service assessed against Plaintiff additional employment taxes in the amount of \$28,842.00 and interest in the amount of \$11,111.56 for the tax period ending March 31, 2004.

- 21. The taxes and interest were assessed based on the Internal Revenue Service's erroneous determinations of the CDSI workers' status.
- 22. The action of the Defendant, through its agents, in assessing and collecting the taxes referred above, was improper, illegal and erroneous; the employment taxes and related penalties and interest should be abated.
- 23. Plaintiff has overpaid employment taxes for the tax period ending March 31, 2004 in the amount of \$250.00, and is entitled to a refund of that amount.

#### SECOND CLAIM FOR RELIEF

- 24. Plaintiff restates and realleges paragraphs 1 through 23 of this Complaint as though fully set forth herein.
- 25. On or about June 8, 2009 the Internal Revenue Service assessed against Plaintiff additional employment taxes in the amount of \$38,797.00 and interest in the amount of \$14,320.58 for the tax period ending June 30, 2004.
- 26. The taxes and interest were assessed based on the Internal Revenue Service's erroneous determinations of the CDSI workers' status.
- 27. The action of the Defendant, through its agents, in assessing and collecting the taxes referred above, was improper, illegal and erroneous; the employment taxes and related penalties and interest should be abated.
- 28. Plaintiff has overpaid employment taxes for the tax period ending June 30, 2004 in the amount of \$250.00, and is entitled to a refund of that amount.

#### THIRD CLAIM FOR RELIEF

- 29. Plaintiff restates and realleges paragraphs 1 through 16 of this Complaint as though fully set forth herein.
- 30. On or about June 8, 2009 the Internal Revenue Service assessed against Plaintiff additional employment taxes in the amount of \$55,618.00 and interest in the amount of \$19,703.89 for the tax period ending September 30, 2004.
- 31. The taxes and interest were assessed based on the Internal Revenue Service's erroneous determinations of the CDSI workers' status.

erroneous determinations of the CDSI workers' status.

- 42. The action of the Defendant, through its agents, in assessing and collecting the taxes referred above, was improper, illegal and erroneous; the employment taxes and related penalties and interest should be abated.
- 43. Plaintiff has overpaid employment taxes for the tax period ending March 31, 2005 in the amount of \$250.00, and is entitled to a refund of that amount.

#### SIXTH CLAIM FOR RELIEF

- 44. Plaintiff restates and realleges paragraphs 1 through 43 of this Complaint as though fully set forth herein.
- 45. On or about June 1, 2009 the Internal Revenue Service assessed against Plaintiff additional employment taxes in the amount of \$196,538.55 and interest in the amount of \$58,813.12 for the tax period ending June 30, 2005.
- 46. The taxes and interest were assessed based on the Internal Revenue Service's erroneous determinations of the CDSI workers' status.
- 47. The action of the Defendant, through its agents, in assessing and collecting the taxes referred above, was improper, illegal and erroneous; the employment taxes and related penalties and interest should be abated.
- 48. Plaintiff has overpaid employment taxes for the tax period ending June 30, 2005 in the amount of \$250.00, and is entitled to a refund of that amount.

#### SEVENTH CLAIM FOR RELIEF

- 49. Plaintiff restates and realleges paragraphs 1 through 48 of this Complaint as though fully set forth herein.
- 50. On or about June 1, 2009 the Internal Revenue Service assessed against Plaintiff additional employment taxes in the amount of \$213,405.60 and interest in the amount of \$59,467.40 for the tax period ending September 30, 2005.
- 51. The taxes and interest were assessed based on the Internal Revenue Service's erroneous determinations of the CDSI workers' status.

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erroneous determinations of the CDSI workers' status.

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The taxes and interest were assessed based on the Internal Revenue Service's

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erroneous determinations of the CDSI workers' status.

The taxes and interest were assessed based on the Internal Revenue Service's

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### Case 2:10-cv-00490-KJD-PAL Document 1 Filed 04/08/10 Page 10 of 59

1	<u>JURY DEMAND</u>
2	Plaintiff hereby requests a trial by jury of all claims in this matter.
3	DATED this day of <del>March</del> , 2010.
4	BAILUS COOK & KELESIS, LTD.
5	
6	By:
7	GEORGE PKELESIS, ESQ.
8	Las Vegas, Nevada 89101 Attorneys for Plaintiff
9	Attorneys for Plaintiff
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# EXHIBIT A

Form <b>94</b> (Rev. June 2	1-X: Adjusted Employer's QUAR	TERLY Federal Tax Retu	_
(EIN)	Identification number 88-0244843	AND THE COLUMN	Return You Are Correcting
Name (no	t your trade name) DESERT VALLEY PAINTING	G & DRYWALL INC.	Check the type of return you are correcting:
Trade na	ne (If any)		941-53
Address	3445 W LAKE MEAD BLVD SUI	TE 100	Check the ONE quarter you are correcting:  X 1: January, February, March
		IV 89032-5221 ZIP code	2: April, May, June
Type or	orm to correct errors you made on Form 941 or 941 orint within the boxes. You MUST complete al	-SS for one quarter only. I three pages. Read the	3: July, August, September 4: October, November, December
	s before completing this form. Do not attach this for	m to Form 941 or 941-SS.	Enter the calendar year of the quarter
Part	: Select ONLY one process.		you are correcting: 2004 (YYYY)
	Adjusted employment tax return. Check this box if you check this box if you overreported amounts and you wo process to correct the errors. You must check this box if underreported and overreported amounts on this form. It less than 0, may only be applied as a credit to your Form 944-SS for the tax period in which you are filing Claim. Check this box if you overreported amounts only claim process to ask for a refund or abatement of the a check this box if you are correcting ANY underreported	uld like to use the adjustment foou are correcting both The amount shown on line 18, if m 941, Form 941-SS, Form 944, it this form.  y and you would like to use the mount shown on line 18. Do not	Enter the date you discovered errors:  12/18/2008  (MM / DD / YYYY)
Part 2:	Complete the certifications.	-	
X 3.	I certify that I have filed or will file Forms W-2, Wag- as required.	e and Tax Statement, or Forms W-2	c, Corrected Wage and Tax Statement,
No	te. If you are correcting underreported amounts only,	go to Part 3 on page 2 and skip lin	es 4 and 5.
4.	If you checked line 1 because you are adjusting over I certify that:	erreported amounts, check all that a	pply. You must check at least one box.
	a. I repaid or reimbursed each affected employee for social security and Medicare tax for current and provercollected in prior years, I have a written stater was rejected) and will not claim a refund or credit	ior years. For adjustments of employement from each employee stating that	e social security and Medicare tax
	b. The adjustment of social security tax and Medicar each employee did not give me a written statement refund or credit for the overcollection.		
	c. The adjustment is for federal income tax, social se	curity tax, and Medicare tax that I did	not withhold from employee wages.
5.	If you checked line 2 because you are claiming a ref You must check at least one box. I certify that:	fund or abatement of overreported o	employment taxes, check all that apply.
	I repaid or reimbursed each affected employee for social security and Medicare tax overcollected in phas not claimed (or the claim was rejected) and with the claim was rejected.	prior years, I have a written statement	from each employee stating that he or she
	b. I have a written consent from each affected employed and Medicare tax. For refunds of employee social statement from each employee stating that he or scredit for the overcollection.	security and Medicare tax overcollects	d in prior years, I also have a written

c. The claim for social security tax and Medicare tax is for the employer's share only. I could not find the affected employees; or each employee did not give me a written consent to file a claim for the employee's share of social security and Medicare tax; or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a

X d. The claim is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages.

refund or credit for the overcollection.

	Case 2:10-cv-0049	0-KJD-PAL Do	cui	ment 1 Filed (	04	/08/10 Page 1	3 of 59	
Name	(not your trade name)			Employer	ider	ntification number (EIN)	Correcting qua	irter 1 (1, 2, 3, 4)
			_	00.004		4.0	1	siendar year (YYYY)
	SERT VALLEY PAINTING & art 3: Enter the corrections for t			does not apply le			2004	
	The corrections for the correction of the corrections for the correction of the corrections for the corrections for the correction of th		11110	Column 2		Column 3		Column 4
		Column 1		<del></del>				Column 4
		Total corrected amount (for ALL employees)	_	Amount originally reported or as previously corrected (for ALL employees)	=	Difference (If this amount is a negative number, use a minus sign.)		Tax correction
6.	Wages, tips and other compensation (from line 2 of Form 941)	31,215.18	]	31,215.18	=	0.00		t in Column 1 when ur Forms W-2 or
7.	Income tax withheld from wages, tips, and other compensation (from line 3 of Form 941)	2,047.70	]-	2,047.70	=	0.00	Copy Column 3 here p	0.00
8.	Taxable social security wages (from line 5a, Column 1 of Form 941 or Form 941-SS)	31,215.18	]-[	31,215.18	=	0 . 0 0	× .124* =	
9.	Taxable social security tips (from line 5b, Column 1 of Form 941 or Form 941-SS)		]-[	· · · · · ·	=	you are correcting your employ	$\times$ .124* = er share only, use	.062. See instructions.
10.	Taxable Medicare wages and tips (from line 5c, Column 1 of Form 941 or Form 941-SS)	31,215.18	] - [	31,215.18	=	0.00 you are correcting your employ	× .029* =	.0145. See instructions.
11.	Tax adjustments (from lines 7a through 7c of Form 941 or Form 941-SS)		]-[		=		Copy Column 3 here p	
12.	Special addition to wages for federal income tax	0.00	]-[	270,054.27	=	(270,054.27)	See instructions	(4,051.00)
13.	Special addition to wages for social security taxes	0.00	] – [	270,054.27	=	(270,054.27)	See instructions	20,092.00
14.	Special addition to wages for Medicare taxes	0.00	]-[	270,054.27	=	(270,054.27)	See instructions	(4,699.00)
15.	Combine the amounts on lines 7-14	of Column 4 .						28,842.00
16.	Advance earned income credit (EIC) payments made to employees (from Form 941, line 9)		] – [		=	,	See instructions	
17a.	COBRA premium assistance payments (from line 12a of Form 941 or 941-SS)		] – [		=		See instructions	
17b.	Number of individuals provided COBRA premium assistance (from line 12b of Form 941 or 941-SS)		-[		=			
18.	Total. Combine the amounts in lines	15, 16, and 17a of C	olun	nn 4				28,842.00

- If you checked line 1, this is the amount you want applied as a credit to your Form 941 or Form 941-SS for the tax period in which you are filling this form. (If you are currently filling a Form 944 or Form 944-SS, Employer's ANNUAL Federal Tax Return, see the instructions.)
- If you checked line 2, this is the amount you want refunded or abated.

If line 18 is more than 0, this is the amount you owe. Pay this amount when you file this return. For information on how to pay, see Amount You Owe in the instructions.

	your trade name)		Employer	identification number (Ell	
DESER	T VALLEY	PAINTING & DRYWALL INC.	88-024	14843	Correcting calendar year (YYYY) 2004
Part 4	: Explain you	r corrections for this quarter.	'		
☐ 19.		f any corrections you entered on a li your underreported and overreported a		nderreported and ov	erreported amounts.
<b>X</b> 20.	Check here	f any corrections involve reclassified	l workers. Explain	on line 21.	
21.	You must gi	ve us a detailed explanation of how y	ou determined yo	ur corrections. See	he instructions.
	••••••	SEE ATTAC	HED STATEMEN	NT!!	
		***************************************			
	o:				
_		ou must complete all three pages of I declare that I have filed an original Form 941		<del></del> -	flusted return or claim including
accompa	nying schedules a	nd statements, and to the best of my knowledgall information of which preparer has any know	ge and belief, they are t		
1/				Print your	ZACHARY
X	Sign your name her		ry	name here JODI	
X		Jadi Zacha	ry	name here JODI	ZACHARY
X		7-11-09	ry	Print your	IDENT
Paid p	name her	7-11-09		Print your title here  Best daytime phone  f you are self-employe	(702) 491-0647
Paid parent	name her  Da  reparer's use	7-11-09		Print your title here PRES  Best daytime phone	(702) 491-0647
Preparer	name her  Da  reparer's use	e 7-11-09  only  GERALD ANDREWS		Print your title here  Best daytime phone  f you are self-employe	(702) 491-0647
Preparer	name her  Da  reparer's use r's name r's signature time (or yours if	e 7-11-09  only  GERALD ANDREWS	Check i	Print your title here  Best daytime phone  f you are self-employe  Preparer's  SSN/PTIN	(702) 491-0647 d
Preparer Preparer Firm's na	reparer's user's name r's signature ame (or yours if loyed)	only  GERALD ANDREWS  Director  Total  Andrews	Check i	Print your title here  Best daytime phone  f you are self-employe  Preparer's  SSN/PTIN  Date	(702) 491-0647  d

# Attachment to Form 941-X DESERT VALLEY PAINTING & DRYWALL INC.

Taxpayer hereby requests the abatement of employment taxes (shown in Line 18 on Page 2 of this return), related penalties and interest, and the refund of the \$250 paid against such taxes.

The government has erroneously determined that the taxpayer is the employer of certain workers (drywall installers) that are 'individually unidentifiable', according to the IRS Notice of Worker Classification. Further, the government has erroneously determined that the taxpayer is not entitled to relief from employment taxes under Section 530(a) of the Revenue Act of 1978.

In brief, the taxpayer (a Nevada licensed contractor) entered into a contractual agreement with Centennial Drywall Systems, Inc. (CDSI), also a Nevada licensed contractor, for services to be rendered by CDSI. The taxpayer paid funds due under the contract directly to and only to CDSI. Taxpayer did not make any payment to any individual engaged by CDSI, probably why the government cannot identify any individual.

CDSI treated its workers as independent contractors pursuant to a worker classification letter from the IRS. The workers / independent contractors were bound to CDSI pursuant to written agreement. This determination letter of CDSI was issued over a decade ago and was the industry-wide standard for drywall contractors. Apparently unable to reverse its own decision with respect to the workers of CDSI, the government is reneging on its own determination for this industry by pursuing those that contracted with CDSI.

Thus, the government has erroneously determined that the workers of CDSI, bound to CDSI by contract, are employees of the subject taxpayer. Further, the government refuses to recognize or grant relief under Section 530(a) to members of the drywall contractor industry pursuant to its own prior determination for CDSI.

Case 2:10-cv-00490-KJD-PAL Document 1 Filed 04/08/10 Page 16 of 59

Form 941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund (Rev. June 2009) Department of the Treasury - Internal Revenue Service OMB No. 1545-0029 Return You Are Correcting ... (EIN) Employer Identification number 88-0244843 Check the type of return you are correcting: Name (not your trade name) DESERT VALLEY PAINTING & DRYWALL INC. X 941 941-SS Trade name (if any) Check the ONE quarter you are correcting: 3445 W LAKE MEAD BLVD. Address 1: January, February, March Suite or more number 2: April, May, June NORTH LAS VEGAS 89032-5221 3: July, August, September Use this form to correct errors you made on Form 941 or 941-SS for one quarter only. Type or print within the boxes. You MUST complete all three pages. Read the 4: October, November, December instructions before completing this form. Do not attach this form to Form 941 or 941-SS. Enter the calendar year of the quarter Part 1: Select ONLY one process. you are correcting: 2004 (YYYY) 1. Adjusted employment tax return. Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment process to correct the errors. You must check this box if you are correcting both underreported and overreported amounts on this form. The amount shown on line 18, if Enter the date you discovered errors: less than 0, may only be applied as a credit to your Form 941, Form 941-SS, Form 944, or Form 944-SS for the tax period in which you are filing this form. 12/18/2008 2. Claim. Check this box if you overreported amounts only and you would like to use the (MM / DD / YYYY) claim process to ask for a refund or abatement of the amount shown on line 18. Do not check this box if you are correcting ANY underreported amounts on this form. Part 2: Complete the certifications. X 3. I certify that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2c, Corrected Wage and Tax Statement, as required. Note. If you are correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5. 4. If you checked line 1 because you are adjusting overreported amounts, check all that apply. You must check at least one box. I certify that: a. I repaid or reimbursed each affected employee for the overcollected federal income tax for the current year and the overcollected social security and Medicare tax for current and prior years. For adjustments of employee social security and Medicare tax overcollected in prior years, I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. b. The adjustment of social security tax and Medicare tax is for the employer's share only. I could not find the affected employees or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. c. The adjustment is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages. 5. If you checked line 2 because you are claiming a refund or abatement of overreported employment taxes, check all that apply. You must check at least one box. I certify that: a. I repaid or reimbursed each affected employee for the overcollected social security and Medicare tax. For claims of employee social security and Medicare tax overcollected in prior years, I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. b. I have a written consent from each affected employee stating that I may file this claim for the employee's share of social security and Medicare tax. For refunds of employee social security and Medicare tax overcollected in prior years, I also have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. c. The claim for social security tax and Medicare tax is for the employer's share only. I could not find the affected employees; or each employee did not give me a written consent to file a claim for the employee's share of social security and Medicare tax; or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. d. The claim is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages.

Case 2:10-cv-00490-KJD-PAL Document 1 Filed 04/08/10 Page 17 of 59 Employer identification number (EIN) Name (not your trade name) Correcting quarter 2 (1, 2, 3, 4) Correcting calendar year (YYYY) 88-0244843 2004 DESERT VALLEY PAINTING & DRYWALL INC. Part 3: Enter the corrections for this quarter. If any line does not apply, leave it blank. Column 1 Column 2 Column 3 Column 4 Amount originally Difference Total corrected (If this amount is a reported or as emount (for ALL Tax correction previously corrected = negative number, amployees) (for ALL employees) use a minus sign.) Use the amount in Column 1 when 6. Wages, tips and other you prepare your Forms W-2 or Forms W-2c. 15,561 15,561 0.00 compensation (from line 2 of Form 941) 7. Income tax withheld from Copy Column <u>0.</u>00 82 849 82 849 0.00 wages, tips, and other compensation (from line 3 of Form 941) 8. Taxable social security wages  $\times$  .124 $^{\circ}$  = 72 15,561 .72 15.561 0.00 (from line 5a, Column 1 of Form 941 or Form 941-SS) "If you are correcting your employer share only, use .062. See instructions. 9. Taxable social security tips  $\times$  .124\* = (from line 5b, Column 1 of Form 941 or Form 941-SS) "If you are correcting your employer share only, use .062. See instructions. 10. Taxable Medicare wages and  $\times$  .029\* = tips (from line 5c, Column 1 of .561 561 0.00 Form 941 or Form 941-SS) share only, use .0145. See instructions "If you are correcting your employer 11. Tax adjustments Copy Column (from lines 7a through 7c of Form 941 or Form 941-SS) Special addition to wages for 0.00 263 263 54) 5,449.00 363, federal income tax 13. Special addition to wages for 0.00 263 363 263 027.00 social security taxes 14. Special addition to wages for 263 263 321 0.00 363 6. .00 Medicare taxes 38,797.00 15. Combine the amounts on lines 7-14 of Column 4 16. Advance earned income credit (EIC) payments made to employees (from Form 941, line 9) 17a. COBRA premium assistance instructions payments (from line 12a of Form 941 or 941-SS) 17b. Number of Individuals provided COBRA premium assistance (from line 12b of Form 941 or

#### If line 18 is less than 0:

941-SS)

- If you checked line 1, this is the amount you want applied as a credit to your Form 941 or Form 941-SS for the tax period in which you are filing this form. (If you are currently filing a Form 944 or Form 944-SS, Employer's ANNUAL Federal Tax Return, see the instructions.)
- If you checked line 2, this is the amount you want refunded or abated.

18. Total. Combine the amounts in lines 15, 16, and 17a of Column 4

If line 18 is more than 0, this is the amount you owe. Pay this amount when you file this return. For information on how to pay, see *Amount You Owe* in the instructions.

38,797.00

	rtrade name)			Employer identifica	tion number (EIN)	Correcting quarter 2 (1, 2, 3, 4)
		AINTING & DRYWALL		88-0244843		Correcting calendar year (YYYY) 2004
Part 4: E	xplain your	corrections for this quarter.				
		any corrections you entered our underreported and overrep			orted and over	reported amounts.
X 20. C	heck here if	any corrections involve recl	lassified workers	. Explain on line 2	21.	
21. Y	ou must giv	e us a detailed explanation o	of how you deter	nined your corre	ctions. See the	e instructions.
		SEE	ATTACHED ST	TATEMENT!!		
	•••••					
	· · · · · · · · · · · · · · · · · · ·					
Part 5: S	ign here. Yo	u must complete all three p	ages of this form	n and sign it.		
	g schedules ar	declare that I have filed an original f id statements, and to the best of my Il information of which preparer has	knowledge and belie			
	Sian your	0.00		Print y	LIODI	ZACHARY
	Sign your name here	Jade Zo	echar	name Print	here JODI	
	name here	7-11-09	echar	Print y	your PRESI	DENT
than taxpaye	name here	7-11-09	echar	Print title he	your PRESI	
than taxpaye	name here	7-11-09	echar	Print y	your PRESI	DENT
Paid prep	Date	7-11-09	echar	Print title he	daytime phone	DENT
Paid prep	Date	7-11-09 only	hend	Print title he	here JODI your PRESI daytime phone  e self-employed Preparer's	DENT (702) 491-0647
than taxpaye	Date  Date	7-11-09 only	Curent	Print title he	daytime phone Preparer's SSN/PTIN Date	DENT (702) 491-0647
Paid prep Preparer's r Preparer's s Firm's name	Date  Date	only  GERALD ANDREWS	IATES .	Print title he	daytime phone PRESI daytime phone Preparer's SSN/PTIN Date EIN	DENT (702) 491-0647

# Attachment to Form 941-X DESERT VALLEY PAINTING & DRYWALL INC.

Taxpayer hereby requests the abatement of employment taxes (shown in Line 18 on Page 2 of this return), related penalties and interest, and the refund of the \$250 paid against such taxes.

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Thus, the government has erroneously determined that the workers of CDSI, bound to CDSI by contract, are employees of the subject taxpayer. Further, the government refuses to recognize or grant relief under Section 530(a) to members of the drywall contractor industry pursuant to its own prior determination for CDSI.

Case 2:10-cv-00490-KJD-PAL Document 1 Filed 04/08/10 Page 20 of 59

## Form 941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund (Rev. June 2009) Department of the Treasury — Internal Revenue Service

(Rev. June 2009) OMB No. 1545-0029 Return You Are Correcting ... Employer identification number 88-0244843 Check the type of return you are correcting: Name (not your trade name) DESERT VALLEY PAINTING & DRYWALL INC. X 941 941-SS Trade name (if any) Check the ONE quarter you are correcting: 3445 W LAKE MEAD BLVD. Address 1: January, February, March Suite or room number Street 2: April, May, June NORTH LAS VEGAS NV 89032-5221 State 3: July, August, September Use this form to correct errors you made on Form 941 or 941-SS for one quarter only. Type or print within the boxes. You MUST complete all three pages. Read the 4: October, November, December instructions before completing this form. Do not attach this form to Form 941 or 941-SS. Enter the calendar year of the quarter Part 1: Select ONLY one process. you are correcting: 2004 (YYYY) 1. Adjusted employment tax return. Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment process to correct the errors. You must check this box if you are correcting both underreported and overreported amounts on this form. The amount shown on line 18, if Enter the date you discovered errors: less than 0, may only be applied as a credit to your Form 941, Form 941-SS, Form 944, or Form 944-SS for the tax period in which you are filing this form. 12/18/2008 |X| 2. Claim. Check this box if you overreported amounts only and you would like to use the (MM / DD / YYYY) claim process to ask for a refund or abatement of the amount shown on line 18. Do not check this box if you are correcting ANY underreported amounts on this form. Part 2: Complete the certifications. 3. I certify that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2c, Corrected Wage and Tax Statement, as required. Note. If you are correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5. 4. If you checked line 1 because you are adjusting overreported amounts, check all that apply. You must check at least one box. I certify that: a. I repaid or reimbursed each affected employee for the overcollected federal income tax for the current year and the overcollected social security and Medicare tax for current and prior years. For adjustments of employee social security and Medicare tax overcollected in prior years, I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. b. The adjustment of social security tax and Medicare tax is for the employer's share only. I could not find the affected employees or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. c. The adjustment is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages. 5. If you checked line 2 because you are claiming a refund or abatement of overreported employment taxes, check all that apply. You must check at least one box. I certify that. a. I repaid or reimbursed each affected employee for the overcollected social security and Medicare tax. For claims of employee social security and Medicare tax overcollected in prior years, I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. b. I have a written consent from each affected employee stating that I may file this claim for the employee's share of social security and Medicare tax. For refunds of employee social security and Medicare tax overcollected in prior years, I also have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. c. The claim for social security tax and Medicare tax is for the employer's share only. I could not find the affected employees; or each employee did not give me a written consent to file a claim for the employee's share of social security and Medicare tax; or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. d. The claim is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages.

Name	(not your trade name)			Employer	iden	ntification number (EIN)	Correcting qua	rter 3 (1, 2, 3, 4)
		1	dendar year (YYYY)					
	SERT VALLEY PAINTING &			88-024			2004	
P	art 3: Enter the corrections for t	nis quarter, ir any	line	does not apply, le	eav	e it biank.		
		Column 1		Column 2		Column 3		Column 4
		Total corrected amount (for ALL employees)	_	Amount originally reported or as previously corrected (for ALL employees)	æ	Difference (if this amount is a negative number, use a minus sign.)		Tax correction
6.	Wages, tips and other compensation (from line 2 of Form 941)	5,987.00	]-	5,987.00	=	0.00	Use the amount you prepare you Forms W-2c.	in Column 1 when ir Forms W-2 or
7.	Income tax withheld from wages, tips, and other compensation (from line 3 of Form 941)	250.84	]-	250.84	=	0.00	Copy Column 3 here ≽	0.00
8.	Taxable social security wages (from line 5a, Column 1 of Form 941 or Form 941-SS)	742.81	]-	742.81	=	0.00 you are correcting your employ	× .124* =	.062. See instructions.
9.	Taxable social security tips (from line 5b, Column 1 of Form 941 or Form 941-SS)		]-		=	you are correcting your employ	× .124* ≂ er share only, use	.062. See instructions.
10.	Taxable Medicare wages and tips (from line 5c, Column 1 of Form 941 or Form 941-SS)	173.62	]-	173.62	=	0.00	× .029* =	
11.	Tax adjustments (from lines 7a through 7c of Form 941 or Form 941-SS)	•	]-		=		Copy Column 3 here ▶	
12.	Special addition to wages for federal income tax	0.00	]-	520,771.74	=	(520,771.74)	See instructions	(7,812.00)
13.	Special addition to wages for social security taxes	0.00	_	520,771.74	2	(520,771.74)	See instructions	38,745.00
14.	Special addition to wages for Medicare taxes	0.00	_	520,771.74	=	(520,771.74)	See instructions	(9,061.00)
15.	Combine the amounts on lines 7-14	of Column 4 .						55,618.00
16.	Advance earned income credit (EIC) payments made to employees (from Form 941, line 9)		]		=		See instructions	
17a.	COBRA premium assistance payments (from line 12a of Form 941 or 941-SS)		]-		=		See instructions	
17b.	Number of individuals provided COBRA premium assistance (from line 12b of Form 941 or 941-SS)		-		=			
18	Total. Combine the amounts in lines	15. 16. and 17a of 0	Colur	mn 4				55,618.00
					-		• •	
	if line 18 is less than 0:			- Pr	~	44 - P. B. B.	AL .	4.5
	<ul> <li>If you checked line 1, this is the ar which you are filing this form. (If you see the instructions.)</li> </ul>	nount you want appli ou are currently filing	eda aFo	s a credit to your Form orm 944 or Form 944-	m 94 -SS,	41 or Form 941-SS for Employer's ANNUAL	r the tax perio . Federal Tax	d in Return,
	• If you checked line 2, this is the ar	mount you want refur	nded	or abated.				
	If line 18 is more than 0, this is the see Amount You Owe in the instruc		Pay	this amount when you	u file	e this return. For inform	mation on hov	v to pay,

	your trade name)		Employer id	entification number (EiN							
		PAINTING & DRYWALL INC.	88-0244	1843	2004						
Part 4	4: Explain you	r corrections for this quarter.									
☐ 19.		f any corrections you entered on a li your underreported and overreported a		erreported and ove	rreported amounts.						
X 20.	Check here i	Check here if any corrections involve reclassified workers. Explain on line 21.									
21.	You must giv	ve us a detailed explanation of how y	ou determined you	corrections. See t	he instructions.						
		SEE ATTA	CHED STATEMEN	Γ!!							
			***************************************								
		·									
					***************************************						
		ou must complete all three pages o I declare that I have filed an original Form 941			justed return or claim, including						
		nd statements, and to the best of my knowled	an and haliaf thay are to								
	• •	all information of which preparer has any know		e, correct, and complete							
	Sign your		/ledge.	Print your							
	Sign your name her	Lade 2.	/ledge.	Print your name here JODI Print your	b. Declaration of preparer (other						
		Jale Zac	/ledge.	Print your name here JODI	ZACHARY						
than tax	name her	Jack Zac.	lary	Print your name here  Print your title here  PRES	ZACHARY  IDENT  (702) 491-0647						
Paid p	name her	Jack Zac.	lary	Print your name here  Print your title here  PRES  Best daytime phone	ZACHARY  IDENT  (702) 491-0647						
Paid p	name her Date	faile Zee.	Check if	Print your name here  Print your title here  Best daytime phone you are self-employed Preparer's	ZACHARY  IDENT  (702) 491-0647						
Paid p Prepare	name her  Date of the property	Jack Zec.  j-11-09  only  GERALD ANDREWS	Check if	Print your name here  Print your title here  Best daytime phone you are self-employed Preparer's SSN/PTIN	ZACHARY  IDENT  (702) 491-0647						
Paid p Prepare Prepare Firm's n	name her Date or pare parer's use er's name er's signature ame (or yours if ployed)	Jack Zack  J-11-09  only  GERALD ANDREWS  Manual  Manu	Check if	Print your name here  Print your title here  PRES  Best daytime phone  you are self-employed  Preparer's SSN/PTIN  Date	ZACHARY  IDENT  (702) 491-0647  1						

# Attachment to Form 941-X <u>DESERT VALLEY PAINTING & DRYWALL INC.</u>

Taxpayer hereby requests the abatement of employment taxes (shown in Line 18 on Page 2 of this return), related penalties and interest, and the refund of the \$250 paid against such taxes.

The government has erroneously determined that the taxpayer is the employer of certain workers (drywall installers) that are 'individually unidentifiable', according to the IRS Notice of Worker Classification. Further, the government has erroneously determined that the taxpayer is not entitled to relief from employment taxes under Section 530(a) of the Revenue Act of 1978.

In brief, the taxpayer (a Nevada licensed contractor) entered into a contractual agreement with Centennial Drywall Systems, Inc. (CDSI), also a Nevada licensed contractor, for services to be rendered by CDSI. The taxpayer paid funds due under the contract directly to and only to CDSI. Taxpayer did not make any payment to any individual engaged by CDSI, probably why the government cannot identify any individual.

CDSI treated its workers as independent contractors pursuant to a worker classification letter from the IRS. The workers / independent contractors were bound to CDSI pursuant to written agreement. This determination letter of CDSI was issued over a decade ago and was the industry-wide standard for drywall contractors. Apparently unable to reverse its own decision with respect to the workers of CDSI, the government is reneging on its own determination for this industry by pursuing those that contracted with CDSI.

Thus, the government has erroneously determined that the workers of CDSI, bound to CDSI by contract, are employees of the subject taxpayer. Further, the government refuses to recognize or grant relief under Section 530(a) to members of the drywall contractor industry pursuant to its own prior determination for CDSI.

### Case 2:10-cv-00490-KJD-PAL Document 1 Filed 04/08/10 Page 24 of 59

Form 941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund

(Rev. June 2	(009) Department of the Treasury — Internal Revenue Service	OMB No. 1545-0029
(EIN) Employer	Identification number 88-0244843	Return You Are Correcting Check the type of return you are correcting:
Name (no	t your trade name) DESERT VALLEY PAINTING & DRYWALL INC.	X 941
Trade nam	ne (if any)	Check the CNE question you are consistent
Address	3445 W LAKE MEAD BLVD SUITE 100  Number Street Suite or room number	Check the ONE quarter you are correcting:  1: January, February, March
	NORTH LAS VEGAS NV 89032-5221	2: April, May, June
Llac this fe	Orm to correct errors you made on Form 941 or 941-SS for one quarter only.	3: July, August, September
Type or	print within the boxes. You MUST complete all three pages. Read the is before completing this form. Do not attach this form to Form 941 or 941-SS.	X 4: October, November, December
Part 1	: Select ONLY one process.	Enter the calendar year of the quarter you are correcting:
1.	Adjusted employment tax return. Check this box if you underreported amounts. Also	2004 (۲۲۲۲)
	check this box if you overreported amounts and you would like to use the adjustment process to correct the errors. You must check this box if you are correcting both	
	underreported and overreported amounts on this form. The amount shown on line 18, if less than 0, may only be applied as a credit to your Form 941, Form 941-SS, Form 944,	Enter the date you discovered errors:
X 2	or Form 944-SS for the tax period in which you are filling this form.	[12/18/2008] (MM/DD/YYYY)
<u> </u>	Claim. Check this box if you overreported amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 18. Do not check this box if you are correcting ANY underreported amounts on this form.	(AIM / DO / 1111)
Part 2:	Complete the certifications.	
	I certify that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms Was required.	•
No	te. If you are correcting underreported amounts only, go to Part 3 on page 2 and skip I	ines 4 and 5.
4.	If you checked line 1 because you are adjusting overreported amounts, check all that I certify that:	apply. You must check at least one box.
	a. I repaid or reimbursed each affected employee for the overcollected federal income to social security and Medicare tax for current and prior years. For adjustments of employ overcollected in prior years, I have a written statement from each employee stating the was rejected) and will not claim a refund or credit for the overcollection.	ree social security and Medicare tax
	b. The adjustment of social security tax and Medicare tax is for the employer's share on each employee did not give me a written statement that he or she has not claimed (or refund or credit for the overcollection.	ly. I could not find the affected employees or r the claim was rejected) and will not claim a
	c. The adjustment is for federal income tax, social security tax, and Medicare tax that I di	d not withhold from employee wages.
	If you checked line 2 because you are claiming a refund or abatement of overreported You must check at least one box. I certify that:	employment taxes, check all that apply.
	a. I repaid or reimbursed each affected employee for the overcollected social security and social security and Medicare tax overcollected in prior years, I have a written statement has not claimed (or the claim was rejected) and will not claim a refund or credit for the	nt from each employee stating that he or she
	b. I have a written consent from each affected employee stating that I may file this claim and Medicare tax. For refunds of employee social security and Medicare tax overcollect statement from each employee stating that he or she has not claimed (or the claim was credit for the overcollection.	ted in prior years, I also have a written
	c. The claim for social security tax and Medicare tax is for the employer's share only. I ceach employee did not give me a written consent to file a claim for the employee's sheach employee did not give me a written statement that he or she has not claimed (or refund or credit for the overcollection.	are of social security and Medicare tax; or
X	d. The claim is for federal income tax, social security tax, and Medicare tax that I did not	
		Nevt -

Case 2:10-cv-00490-KJD-PAL Document 1 Filed 04/08/10 Page 25 of 59 Employer identification number (EIN) Name (not your trade name) Correcting quarter 4 (1, 2, 3, 4) Correcting calendar year (YYYY) DESERT VALLEY PAINTING & DRYWALL INC. 88-0244843 2004 Part 3: Enter the corrections for this quarter. If any line does not apply, leave it blank. Column 1 Column 2 Column 3 Column 4 Amount originally Difference Total corrected reported or as (If this amount is a amount (for ALL Tax correction previously corrected negative number, employees) (for ALL employees) use a minus sign.) Use the amount in Column 1 when 6. Wages, tips and other you prepare your Forms W-2 or Forms W-2c. 22,960. 23 960. 0.00 compensation (from line 2 of Form 941) 7. Income tax withheld from Copy Column 0.00 667. 05 667.05 0.00 wages, tips, and other compensation (from line 3 of Form 941) 8. Taxable social security wages × .124\* = ,960 960.23 (from line 5a, Column 1 of 0.00 Form 941 or Form 941-SS) "If you are correcting your employer share only, use .062. See instructions. 9. Taxable social security tips × .124\* = (from line 5b, Column 1 of Form 941 or Form 941-SS) "If you are correcting your employer share only, use .062. See instructions 10. Taxable Medicare wages and  $\times$  .029 $^{\circ}$  = 960. 960.23 0.00 tips (from line 5c, Column 1 of Form 941 or Form 941-SS) "If you are correcting your employer share only, use .0145. See instructions. 11. Tax adjustments Copy Column (from lines 7a through 7c of Form 941 or Form 941-SS) 12. Special addition to wages for 0.00 398 079. 64 398, 079. 64) (5,971.00)federal income tax 13. Special addition to wages for 398,079.64) 0.00 398,079.64 29,617.00 social security taxes **nstructions** 14. Special addition to wages for 0.00 398 927.00 Medicare taxes 42,515.00 15. Combine the amounts on lines 7-14 of Column 4 16. Advance earned income credit (EiC) payments made to employees (from Form 941, line 9) 17a. COBRA premium assistance payments (from line 12a of Form 941 or 941-SS)

#### 18. Total. Combine the amounts in lines 15, 16, and 17a of Column 4

If line 18 is less than 0:

941-SS)

17b. Number of Individuals provided COBRA premium assistance (from line 12b of Form 941 or

- If you checked line 1, this is the amount you want applied as a credit to your Form 941 or Form 941-SS for the tax period in
  which you are filing this form. (If you are currently filing a Form 944 or Form 944-SS, Employer's ANNUAL Federal Tax Return,
  see the instructions.)
- If you checked line 2, this is the amount you want refunded or abated.

if line 18 is more than 0, this is the amount you owe. Pay this amount when you file this return. For information on how to pay, see Amount You Owe in the instructions.

42,515.00

#### Case 2:10-cv-00490-KJD-PAL Document 1 Filed 04/08/10 Page 26 of 59

me (not)	rour trade name)			E	mployer Identifica	tion number (EIN	
ESERI	VALLEY I	PAINTING & DRYW	VALL INC.	8	8-0244843		Correcting calendar year (YYY) 2004
		corrections for this					
<b>]</b> 19.		f any corrections you your underreported and				orted and ove	rreported amounts.
<b>Z</b> 20.	Check here i	f any corrections invo	lve reclassified	workers.	Explain on line 2	21.	
21.	You must giv	e us a detailed explar	nation of how y	ou determi	ned your corre	ctions. See t	ne instructions.
			SEE ATTAC	HED STA	TEMENT!!		
	••••••	•••••••					
		•••••••					
				•••••		•••••	
}							
					******************		
Part 5:	Sian here. Y	ou must complete all	three pages of	this form	and sign it.		
nder per	nalties of perjury, lying schedules a	declare that I have filed an	original Form 941 ( est of my knowledg	or Form 941-S le and belief, i	S and that I have o		justed return or claim, including b. Declaration of preparer (other
• 4	•	0			Print y		ZACHARY
X	Sign your name here	Jan	ezac	han	name		EACHART
	manno ner		0		Print y		IDENT
	Dat	7-11-09			Best o	laytime phone	(702) 491-0647
aid pr	eparer's use	only			Check if you are		1
eparer	's name	GERALD ANDREWS	5			Preparer's SSN/PTIN	P00561658
eparer	's signature	Derette	Shall	<u>uo</u>		Date	7-7-09
m's na If-empl	me (or yours if oyed)	BERT PURDY & A	ASSOCIATES			EIN	88-0483015
idress		2300 SOUTH JON	NES BLVD.			Phone	(702) 873-8340
tv		LAS VEGAS		State	NV	ZIP code	89146

# Attachment to Form 941-X DESERT VALLEY PAINTING & DRYWALL INC.

Taxpayer hereby requests the abatement of employment taxes (shown in Line 18 on Page 2 of this return), related penalties and interest, and the refund of the \$250 paid against such taxes.

The government has erroneously determined that the taxpayer is the employer of certain workers (drywall installers) that are 'individually unidentifiable', according to the IRS Notice of Worker Classification. Further, the government has erroneously determined that the taxpayer is not entitled to relief from employment taxes under Section 530(a) of the Revenue Act of 1978.

In brief, the taxpayer (a Nevada licensed contractor) entered into a contractual agreement with Centennial Drywall Systems, Inc. (CDSI), also a Nevada licensed contractor, for services to be rendered by CDSI. The taxpayer paid funds due under the contract directly to and only to CDSI. Taxpayer did not make any payment to any individual engaged by CDSI, probably why the government cannot identify any individual.

CDSI treated its workers as independent contractors pursuant to a worker classification letter from the IRS. The workers / independent contractors were bound to CDSI pursuant to written agreement. This determination letter of CDSI was issued over a decade ago and was the industry-wide standard for drywall contractors. Apparently unable to reverse its own decision with respect to the workers of CDSI, the government is reneging on its own determination for this industry by pursuing those that contracted with CDSI.

Thus, the government has erroneously determined that the workers of CDSI, bound to CDSI by contract, are employees of the subject taxpayer. Further, the government refuses to recognize or grant relief under Section 530(a) to members of the drywall contractor industry pursuant to its own prior determination for CDSI.

Case 2:10-cv-00490-KJD-PAL Document 1 Filed 04/08/10 Page 28 of 59
Form 941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund

(Rev. June 2	2009) Department of the Treasury — Internal Revenue Service	OMB No. 1545-002
(EIN) Employer	Identification number 88-0244843	Return You Are Correcting Check the type of return you are correcting:
Name (no	t your trade name) DESERT VALLEY PAINTING & DRYWALL INC.	X 941
Trade nar	ne (if any)	Check the ONE suprise you are correction.
Address	3445 W LAKE MEAD BLVD. — SUITE 100           Number         Street         Suite or room number           NORTH LAS VEGAS         NV         89032-5221	Check the ONE quarter you are correcting:  X 1: January, February, March  2: April, May, June
Type or	orm to correct errors you made on Form 941 or 941-SS for one quarter only. print within the boxes. You MUST complete all three pages. Read the is before completing this form. Do not attach this form to Form 941 or 941-SS.	3: July, August, September 4: October, November, December
Part 1	: Select ONLY one process.	Enter the calendar year of the quarter you are correcting:
	Adjusted employment tax return. Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment process to correct the errors. You must check this box if you are correcting both underreported and overreported amounts on this form. The amount shown on line 18, if less than 0, may only be applied as a credit to your Form 941, Form 941-SS, Form 944, or Form 944-SS for the tax period in which you are filling this form.	Enter the date you discovered errors:  12/18/2008
X 2.	Claim. Check this box if you overreported amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 18. Do not check this box if you are correcting ANY underreported amounts on this form.	(MM / DD / YYYY)
Part 2:	Complete the certifications.	
	I certify that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms as required.  te. If you are correcting underreported amounts only, go to Part 3 on page 2 and skip	-
	if you checked line 1 because you are adjusting overreported amounts, check all the	
	I repaid or reimbursed each affected employee for the overcollected federal income social security and Medicare tax for current and prior years. For adjustments of employee overcollected in prior years, I have a written statement from each employee stating was rejected) and will not claim a refund or credit for the overcollection.	loyee social security and Medicare tax
	b. The adjustment of social security tax and Medicare tax is for the employer's share each employee did not give me a written statement that he or she has not claimed refund or credit for the overcollection.	
	c. The adjustment is for federal income tax, social security tax, and Medicare tax that i	did not withhold from employee wages.
5.	If you checked line 2 because you are claiming a refund or abatement of overreport You must check at least one box. I certify that:	ed employment taxes, check all that apply.
	a. I repaid or reimbursed each affected employee for the overcollected social security a social security and Medicare tax overcollected in prior years, I have a written staten has not claimed (or the claim was rejected) and will not claim a refund or credit for the	ent from each employee stating that he or she
	b. I have a written consent from each affected employee stating that I may file this cla and Medicare tax. For refunds of employee social security and Medicare tax overcoll statement from each employee stating that he or she has not claimed (or the claim v credit for the overcollection.	ected in prior years, I also have a written
	c. The daim for social security tax and Medicare tax is for the employer's share only, each employee did not give me a written consent to file a claim for the employee's each employee did not give me a written statement that he or she has not claimed refund or credit for the overcollection.	share of social security and Medicare tax; or
X	d. The daim is for federal income tax, social security tax, and Medicare tax that I did no	ot withhold from employee wages.

Employer identification number (EIN) Name (not your trade name)

DESERT VALLEY PAINTING & DRYWALL INC.

88-0244843

Correcting quarter (1, 2, 3, 4) Correcting calendar year (YYYY)

2005

Part 3: Enter the corrections for this quarter, if any line does not apply, leave it blank

		Column 1		Column 2		Column 3		Column 4
		Total corrected amount (for ALL employees)	_	Amount originally reported or as previously corrected (for ALL employees)	=	Difference (If this amount is a negative number, use a minus sign.)		Tax correction
6.	Wages, tips and other compensation (from line 2 of Form 941)	101,467.00	]-	101,467.00	=	0.00	Use the amount you prepare you Forms W-2c.	in Column 1 when r Forms W-2 or
7.	Income tax withheld from wages, tips, and other compensation (from line 3 of Form 941)	10,904.06	]-[	10,904.06	=	0.00	Copy Column 3 here p	0.00
8.	Taxable social security wages (from line 5a, Column 1 of Form 941 or Form 941-SS)	101,467.00	]-[	101,467.00	=	0 · 0 0	× .124* =	.062. See instructions.
9.	Taxable social security tips (from line 5b, Column 1 of Form 941 or Form 941-SS)		]-[		=	you are correcting your employee	× .124° =	.062. See instructions.
10.	Taxable Medicare wages and tips (from line 5c, Column 1 of Form 941 or Form 941-SS)	101,467.00	]-[	101,467.00	=   =	0.00	× .029° =	
11.	Tax adjustments (from lines 7a through 7c of Form 941 or Form 941-SS)		]-[		2		Copy Column 3 here p	
12.	Special addition to wages for federal income tax	0.00	] [	312,452.60	=	(312,452.60)	See instructions	(4,687.00)
13.	Special addition to wages for social security taxes	0.00	]-[	312,452.60	=		See instructions	23,246.00
14.	Special addition to wages for Medicare taxes	0.00	]-[	312,452.60	= [		See instructions	(5,437.00)
15.	Combine the amounts on lines 7–14	of Column 4 .					{	33,370.00
16.	Advance earned income credit (EIC) payments made to employees (from Form 941, line 9)		]-[		=		See instructions	
17a.	COBRA premium assistance payments (from line 12a of Form 941 or 941-SS)		]-[		= [		See instructions	<u>.</u>
∣ <b>7b.</b>	Number of individuals provided COBRA premium assistance (from line 12b of Form 941 or 941-SS)		-[		= [		r	
8.	Total. Combine the amounts in lines	s 15, 16, and 17a of C	olun	nn 4			(	33,370.00

#### If line 18 is less than 0:

- If you checked line 1, this is the amount you want applied as a credit to your Form 941 or Form 941-SS for the tax period in which you are filing this form. (If you are currently filing a Form 944 or Form 944-SS, Employer's ANNUAL Federal Tax Return, see the instructions.)
- If you checked line 2, this is the amount you want refunded or abated.

If line 18 is more than 0, this is the amount you owe. Pay this amount when you file this return. For information on how to pay, see Amount You Owe in the instructions.

Casi	e 2:10-cv-00490-KJD-PAL	Document 1	Filed 04/08/10	Page 3	30 of 59
lame (not your trade na	ne)		Employer identification nu	imber (EIN)	Correcting quarter 1 (1, 2, 3, 4)
DESERT VALLE	Y PAINTING & DRYWALL 1	INC. 8	8-0244843		Correcting calendar year (YYYY) 2005
	your corrections for this quarter.				
19. Check h	ere if any corrections you entered oth your underreported and overrep	on a line include orted amounts on i	both underreported ine 21.	and over	reported amounts.
X 20. Check h	ere if any corrections involve recl	assified workers.	Explain on line 21.		
21. You mus	t give us a detailed explanation o	f how you determ	ined your correction	s. See the	instructions.
	SEE	ATTACHED STA	ATEMENT!!		
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			-		
Part 5: Sign her	e. You must complete all three p	ages of this form	and sign it.		
accompanying schedu	jury, I declare that I have filed an original F les and statements, and to the best of my d on all information of which preparer has a	knowledge and belief,			
Sign	0 0 7		Print your name here	JODI	ZACHARY
name		echan	Print your		
			title here	PRESI	DENT
	Date /-//-09		Best daytim	e phone	(702) 491-0647
Paid preparer's	use only		Check if you are self-		
Preparer's name	GERALD ANDREWS		Pre SS	parer's N/PTIN	00561658
Preparer's signature	Level Ind	Curvis	Da	ite	7-7-09
Firm's name (or your self-employed)	BERT PURDY & ASSOC	IATES	EII	<b>N</b> 8	8-0483015
Address	2300 SOUTH JONES BI	LVD.	Ph	one (	702) 873-8340
City	LAS VEGAS	State	NV ZIF	code 8	9146

# Attachment to Form 941-X DESERT VALLEY PAINTING & DRYWALL INC.

Taxpayer hereby requests the abatement of employment taxes (shown in Line 18 on Page 2 of this return), related penalties and interest, and the refund of the \$250 paid against such taxes.

The government has erroneously determined that the taxpayer is the employer of certain workers (drywall installers) that are 'individually unidentifiable', according to the IRS Notice of Worker Classification. Further, the government has erroneously determined that the taxpayer is not entitled to relief from employment taxes under Section 530(a) of the Revenue Act of 1978.

In brief, the taxpayer (a Nevada licensed contractor) entered into a contractual agreement with Centennial Drywall Systems, Inc. (CDSI), also a Nevada licensed contractor, for services to be rendered by CDSI. The taxpayer paid funds due under the contract directly to and only to CDSI. Taxpayer did not make any payment to any individual engaged by CDSI, probably why the government cannot identify any individual.

CDSI treated its workers as independent contractors pursuant to a worker classification letter from the IRS. The workers / independent contractors were bound to CDSI pursuant to written agreement. This determination letter of CDSI was issued over a decade ago and was the industry-wide standard for drywall contractors. Apparently unable to reverse its own decision with respect to the workers of CDSI, the government is reneging on its own determination for this industry by pursuing those that contracted with CDSI.

Thus, the government has erroneously determined that the workers of CDSI, bound to CDSI by contract, are employees of the subject taxpayer. Further, the government refuses to recognize or grant relief under Section 530(a) to members of the drywall contractor industry pursuant to its own prior determination for CDSI.

Case 2:10-cv-00490-KJD-PAL Document 1 Filed 04/08/10 Page 32 of 59

Form 941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund
(Rev. June 2009) Department of the Treasury — Internal Revenue Service OMB No. 15

Name (not your trade name) DESERT VALLEY PAINTING & DRYWALL INC.  Trade name (if any)  Address 3445 W LAKE MEAD BLVD. — SUITE 100  Number Street Suite or room number  NORTH LAS VEGAS  City State ZIP code  Use this form to correct errors you made on Form 941 or 941-SS for one quarter only. Type or print within the boxes. You MUST complete all three pages. Read the instructions before completing this form. Do not attach this form to Form 941 or 941-SS.	(1164. 50116.2	.000)	,		OMB NO. 1343-002
Trade name (if any)  Address 34.45 W LAKE MEAD BLVD. — SUITE 100  NORTH LAS VEGAS  NORTH LA	(EIN) Employer	identification number 88-0244843			Return You Are Correcting Check the type of return you are correcting:
Address 3445 W LAKE MEAD BLVD SUITE 100  North LAS VEGAS	Name (no	l your trade name) DESERT VALLEY	PAINTING & D	RYWALL INC.	
Sale of the content	Trade nar	ne (if any)			
Use this form to correct errors you made on Form 941 or 941-SS for one quarter only.  If you or print within the boxes. You MUST complete all three pages. Read the instructions before completing this form. Do not attach this form to Form 941 or 941-SS.  Part 1: Select ONLY one process.  It adjusted employment tax return. Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment process to correct the errors. You must check this box if you are correcting both underreported and overreported amounts on this form. The amount shown on line 18, if less than 0, may only be applied as a credit to your Form 941, Form 941-SS. Form 944, or Form 944-SS for the tax period in which you are fling this form.  X 2. Claim. Check this box if you overreported amounts on this form. The amount shown on line 18, or Form 944-SS for the tax period in which you are fling this form.  X 2. Claim. Check this box if you overreported amounts on this form.  Part 2: Complete the certifications.  X 3. I certify that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2c, Corrected Wage and Tax Statement, as required.  **Note.** If you are correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5.  4. If you checked line 1 because you are adjusting overreported amounts, check all that apply. You must check at least one box. I certify that:  a. I repaid or reimbursed each affected employee for the overcollected federal income tax for the current year and the overcollected social security and Medicare tax for current and prior years. How a writer statement from each employee storal security and Medicare tax covercollected in your years. How a written statement from each employee storal security and Medicare tax covercollected in your years. How a written cashes that it did not withhold from employee wages.  5. If you checked line 2 because you are claiming a refund or eabstement of overreported employee stating that he or she	Address		- SUITE 10		
Use this form to correct errors you made on Form 941 of 941-SS for one quarter only, layer or print within the boxes. You MUST complete all three pages. Read the instructions before completing this form. Do not attach this form to Form 941 or 941-SS.  Part 1: Select ONLY one process.  1. Adjusted employment tax return. Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment process to correct the rows. You must check this box if you averreported amounts and you would like to use the adjustment process to correct the tax period in which you are filling this form.  2. Claim. Check this box if you overreported amounts only and you would like to use the claim process to ask for a refund or abstement of the amount shown on line 18. Do not check this box if you are correcting ANY underreported amounts on this form.  Part 2: Complete the certifications.  3. 1 certify that I have filled or will file Forms W-2, Wage and Tax Statement, or Forms W-2c, Corrected Wage and Tax Statement, as required.  Note. If you are correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5.  4. If you checked line 1 because you are adjusting overreported amounts, check all that apply. You must check at least one box. I certify that:  a. I repaid or minibursed each affected employee for the overcollected federal income tax for the current year and the overcollected social security and Medicare tax for current and prior years. For adjustments of employee social security and Medicare tax for current and prior years. For adjustments of employee social security and Medicare tax for the current and prior years. For adjustments of employee social security and Medicare tax for the current and prior years. For adjustments of employee social security and Medicare tax for the employee's share only. I could not find the affected employees or end employee do not give me a written statement that he or she has not claimed (or the claim was rejected) a					
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<ul> <li>5. If you checked line 2 because you are claiming a refund or abatement of overreported employment taxes, check all that apply. You must check at least one box. I certify that:</li> <li>a. I repaid or reimbursed each affected employee for the overcollected social security and Medicare tax. For claims of employee social security and Medicare tax overcollected in prior years, I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.</li> <li>b. I have a written consent from each affected employee stating that I may file this claim for the employee's share of social security and Medicare tax. For refunds of employee social security and Medicare tax overcollected in prior years, I also have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.</li> <li>c. The claim for social security tax and Medicare tax is for the employee's share only. I could not find the affected employees; or each employee did not give me a written consent to file a claim for the employee's share of social security and Medicare tax; or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.</li> <li>X d. The claim is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages.</li> </ul>		each employee did not give me a	written statement that he		
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	X	d. The claim is for federal income tax	, social security tax, and	Medicare tax that I did r	

Name (not your trade name)

Employer identification number (EIN)

Correcting quarter (1, 2, 3, 4)

2005

DESERT VALLEY PAINTING & DRYWALL

88-0244843

Correcting calendar year (YYYY)

	SERT VALLEY PAINTING			88-024			2005	
Р	art 3: Enter the corrections for t	this quarter. If any	line	does not apply, le	eav	e it blank.		
		Column 1		Column 2		Column 3		Column 4
		Total corrected amount (for ALL employees)		Amount originally reported or as previously corrected (for ALL employees)	=	Difference (if this amount is a negative number, use a minus sign.)		Tax correction
6.	Wages, tips and other compensation (from line 2 of Form 941)	113,460.30	]-[	113,460.30	=	0.00		nt in Column 1 when our Forms W-2 or
7.	Income tax withheld from wages, tips, and other compensation (from line 3 of Form 941)	12,148.19	]-[	12,148.19	=	0.00	Copy Column 3 here ▶	0.00
8.	Taxable social security wages (from line 5a, Column 1 of Form 941 or Form 941-SS)	113,460.30	]-[	113,460.30	=	0 . 0 0	× .124° =	·
9.	Taxable social security tips (from line 5b, Column 1 of Form 941 or Form 941-SS)		]-[		=	you are correcting your employ	× .124* =	. 062. See instructions.
10.	Taxable Medicare wages and tips (from line 5c, Column 1 of Form 941 or Form 941-SS)	113,460.30	]-[	113,460.30	=	0.00	× .029* =	.0145. See instructions
11.	Tax adjustments (from lines 7a through 7c of Form 941 or Form 941-SS)		]-[		=		Copy Column 3 here ▶	
12.	Special addition to wages for federal income tax	0.00	]-[	275,528.03	=	(275,528.03)	See instructions	(4,133.00
13.	Special addition to wages for social security taxes	0.00	]-[	275,528.03	=	(275,528.03)	See instructions	20,499.00
14.	Special addition to wages for Medicare taxes	0.00	]-[	275,528.03	=	(275,528.03)	See instructions	(4,794.00
15.	Combine the amounts on lines 7–14	of Column 4 .						29,426.00
16.	Advance earned income credit (EIC) payments made to employees (from Form 941, line 9)		][		=		See instructions	
17a.	COBRA premium assistance payments (from line 12a of Form 941 or 941-SS)		]-[		=		See instructions	

#### If line 18 is less than 0:

941-SS)

17b. Number of Individuals provided COBRA premium assistance (from line 12b of Form 941 or

- If you checked line 1, this is the amount you want applied as a credit to your Form 941 or Form 941-SS for the tax period in which you are filing this form. (If you are currently filing a Form 944 or Form 944-SS, Employer's ANNUAL Federal Tax Return, see the instructions.)
- If you checked line 2, this is the amount you want refunded or abated.

18. Total. Combine the amounts in lines 15, 16, and 17a of Column 4

If line 18 is more than 0, this is the amount you owe. Pay this amount when you file this return. For information on how to pay, see Amount You Owe in the instructions.

(29,426.00

Name	(not:	Case 2:	10-cv-00490-KJD-PAL	Document 1	FIIEG 04/08 Employer identificati							
441114	(1101)	ou vaue name)			-	ion number (EIN)	Correcting calendar year (YYYY					
			PAINTING & DRYWALL IN corrections for this quarter.	NC.	88-0244843		2005					
		Check here i	f any corrections you entered or our underreported and overrepo	on a line includ	e both underrepo n line 21.	rted and over	reported amounts.					
X	20.	Check here if any corrections involve reclassified workers. Explain on line 21.										
	21. You must give us a detailed explanation of how you determined your corrections. See the instructions.											
			SEE A	TTACHED S	TATEMENT!!							
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Pa	rt 5:	Sign here. Y	ou must complete all three pa	ges of this for	n and sign it.							
acco	mpar	nying schedules a	l declare that I have filed an original Fo nd statements, and to the best of my k all information of which preparer has ar	nowledge and belie								
•		・・ ▶ Sign your	0.07	4	Print y		ZACHARY					
	K	name her		elian	Print y	our						
	•				title he		DENT					
		Dat	07-11-09		Best d	aytime phone	(702) 491-0647					
Paid	d pr	eparer's use	only		Check if you are							
Prep	arer	's name	GERALD ANDREWS			Preparer's SSN/PTIN	P00561658					
Prep	arer	's signature	of south	merle		Dat <b>e</b>	7-7-09					
		me (or yours if oyed)	BERT PURDY & ASSOCI	ATES		EIN	38-0483015					
Add	ress		2300 SOUTH JONES BL	VD.		Phone	(702) 873-8340					
City			LAS VEGAS	Stat	NV	ZIP code	39146					

# Attachment to Form 941-X DESERT VALLEY PAINTING & DRYWALL INC.

Taxpayer hereby requests the abatement of employment taxes (shown in Line 18 on Page 2 of this return), related penalties and interest, and the refund of the \$250 paid against such taxes.

The government has erroneously determined that the taxpayer is the employer of certain workers (drywall installers) that are 'individually unidentifiable', according to the IRS Notice of Worker Classification. Further, the government has erroneously determined that the taxpayer is not entitled to relief from employment taxes under Section 530(a) of the Revenue Act of 1978.

In brief, the taxpayer (a Nevada licensed contractor) entered into a contractual agreement with Centennial Drywall Systems, Inc. (CDSI), also a Nevada licensed contractor, for services to be rendered by CDSI. The taxpayer paid funds due under the contract directly to and only to CDSI. Taxpayer did not make any payment to any individual engaged by CDSI, probably why the government cannot identify any individual.

CDSI treated its workers as independent contractors pursuant to a worker classification letter from the IRS. The workers / independent contractors were bound to CDSI pursuant to written agreement. This determination letter of CDSI was issued over a decade ago and was the industry-wide standard for drywall contractors. Apparently unable to reverse its own decision with respect to the workers of CDSI, the government is reneging on its own determination for this industry by pursuing those that contracted with CDSI.

Thus, the government has erroneously determined that the workers of CDSI, bound to CDSI by contract, are employees of the subject taxpayer. Further, the government refuses to recognize or grant relief under Section 530(a) to members of the drywall contractor industry pursuant to its own prior determination for CDSI.

Case 2:10-cv-00490-KJD-PAL Document 1 Filed 04/08/10 Page 36 of 59

Form 941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund Department of the Treasury -- Internal Revenue Service

Return You Are Correcting ... Employer identification number 88-0244843 Check the type of return you are correcting: Name (not your trade name) DESERT VALLEY PAINTING & DRYWALL INC. X 941 941-SS Trade name (if any) Check the ONE quarter you are correcting: 3445 W LAKE MEAD BLVD. Address 1: January, February, March Suite or room number 2: April, May, June 89032-5221 NORTH LAS VEGAS State 3: July, August, September Use this form to correct errors you made on Form 941 or 941-SS for one quarter only. Type or print within the boxes. You MUST complete all three pages. Read the 4: October, November, December instructions before completing this form. Do not attach this form to Form 941 or 941-SS. Enter the calendar year of the quarter Part 1: Select ONLY one process. you are correcting: 2005 (YYYY) 1. Adjusted employment tax return. Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment process to correct the errors. You must check this box if you are correcting both underreported and overreported amounts on this form. The amount shown on line 18, if Enter the date you discovered errors: less than 0, may only be applied as a credit to your Form 941, Form 941-SS, Form 944, or Form 944-SS for the tax period in which you are filing this form. 12/18/2008 2. Claim. Check this box if you overreported amounts only and you would like to use the (MM / DD / YYYY) claim process to ask for a refund or abatement of the amount shown on line 18. Do not check this box if you are correcting ANY underreported amounts on this form. Part 2: Complete the certifications. 3. I certify that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2c, Corrected Wage and Tax Statement, as required. Note. If you are correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5. 4. If you checked line 1 because you are adjusting overreported amounts, check all that apply. You must check at least one box. I certify that: a. I repaid or reimbursed each affected employee for the overcollected federal income tax for the current year and the overcollected social security and Medicare tax for current and prior years. For adjustments of employee social security and Medicare tax overcollected in prior years, I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. b. The adjustment of social security tax and Medicare tax is for the employer's share only. I could not find the affected employees or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. c. The adjustment is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages. 5. If you checked line 2 because you are claiming a refund or abatement of overreported employment taxes, check all that apply. You must check at least one box. I certify that: a. I repaid or reimbursed each affected employee for the overcollected social security and Medicare tax. For claims of employee social security and Medicare tax overcollected in prior years, I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. b. I have a written consent from each affected employee stating that I may file this claim for the employee's share of social security and Medicare tax. For refunds of employee social security and Medicare tax overcollected in prior years, I also have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. c. The claim for social security tax and Medicare tax is for the employer's share only. I could not find the affected employees; or each employee did not give me a written consent to file a claim for the employee's share of social security and Medicare tax; or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. d. The claim is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages.

OMB No. 1545-0029

(Rev. June 2009)

Name (not your trade name) Employer identification number (EIN) Correcting quarter 3 (1, 2, 3, 4) Correcting calendar year (YYYY) DESERT VALLEY PAINTING & DRYWALL INC. 88-0244843 2005 Part 3: Enter the corrections for this quarter. If any line does not apply, leave it blank. Column 2 Column 1 Column 3 Column 4 Amount originally Difference Total corrected reported or as (if this amount is a amount (for ALL Tax correction previously corrected = negative number, employees) (for ALL employees) use a minus sign.) Use the amount in Column 1 when 6. Wages, tips and other you prepare your Forms W-2 or Forms W-2c. 531 62 62 0.00 compensation (from line 2 of 13, Form 941) 7. Income tax withheld from Copy Column wages, tips, and other 12.891 92 .891 92 0.00 0.00 compensation (from line 3 of Form 941) 8. Taxable social security wages  $\times .124* =$ 113,531.62 113,531 62 (from line 5a, Column 1 of 0.00 Form 941 or Form 941-SS) "If you are correcting your employer share only, use: 082. See instructions. 9. Taxable social security tips × .124\* = (from line 5b, Column 1 of Form 941 or Form 941-SS) "If you are correcting your employer share only, use .062. See instructions 10. Taxable Medicare wages and × .029\* = 113,531.62 113,531.62 0.00 tips (from line 5c, Column 1 of Form 941 or Form 941-SS) "If you are correcting your employer share only, use .0145, See instructions. 11. Tax adjustments Copy Column (from lines 7a through 7c of Form 941 or Form 941-SS) 12. Special addition to wages for 278 0.00 (247)(3,709.00)federal income tax 13. Special addition to wages for 247,278. 56 278.56) 0.00 (247.18,398.00 social security taxes instructions 14. Special addition to wages for 0.00 278 302.00 Medicare taxes 26, 409.00 15. Combine the amounts on lines 7-14 of Column 4 16. Advance earned income credit (EIC) payments made to employees (from Form 941, line 9) 17a. COBRA premium assistance instructions payments (from line 12a of Form 941 or 941-SS) 17b. Number of individuals provided COBRA premium assistance (from line 12b of Form 941 or 941-SS) (26, 409.00) 18. Total. Combine the amounts in lines 15, 16, and 17a of Column 4 If line 18 is less than 0: • If you checked line 1, this is the amount you want applied as a credit to your Form 941 or Form 941-SS for the tax period in which you are filing this form. (If you are currently filing a Form 944 or Form 944-SS, Employer's ANNUAL Federal Tax Return, see the instructions.) If you checked line 2, this is the amount you want refunded or abated. If line 18 is more than 0, this is the amount you owe. Pay this amount when you file this return. For information on how to pay, see Amount You Owe in the instructions. Next -

Name (no	t your trade name	)		Employer identifica	tion number (EIN)	Correcting quarter 3 (1, 2, 3, 4)
DESEF	RT VALLEY	PAINTING & DRYWALL INC.	8	88-0244843		Correcting calendar year (YYYY) 2005
Part	4: Explain y	our corrections for this quarter.		_		
□ 19	. Check her Explain bo	e if any corrections you entered on a li th your underreported and overreported a	ne include mounts on	both underrep line 21.	orted and over	reported amounts.
X 20	. Check her	e if any corrections involve reclassified	d workers.	Explain on line	21.	
21	. You must	give us a detailed explanation of how y	ou determ	ined your corre	ections. See the	e instructions.
		SEE ATTAC	CHED ST	ATEMENT!!		
	·					
L					<del></del>	
		You must complete all three pages of				
accomp	anying schedule	ry, I declare that I have filed an original Form 941 is and statements, and to the best of my knowled	ge and belief			
than tax	payer) is based	on all information of which preparer has any know	rledge.		_	
V	Sign yo	our Dad Talk	au	Print		ZACHARY
A	name h		/	Print		DENT
		[5: 11 - 2]	6	title h	r	
	I	Date /-//-		Best	daytime phone	(702) 491-0647
Paid p	oreparer's u	se only		Check if you are	e self-employed	
Prepare	er's name	GERALD ANDREWS			Preparer's SSN/PTIN	00561658
Prepare	er's signature	werent Baret	رند		Date	7-7-09
Firm's n	ame (or yours ployed)	BERT PURDY & ASSOCIATES			EIN 8	8-0483015
Addres	s	2300 SOUTH JONES BLVD.			Phone	(702) 873-8340
City		LAS VEGAS	State	NV	ZIP code 8	9146

# Attachment to Form 941-X <u>DESERT VALLEY PAINTING & DRYWALL INC.</u>

Taxpayer hereby requests the abatement of employment taxes (shown in Line 18 on Page 2 of this return), related penalties and interest, and the refund of the \$250 paid against such taxes.

The government has erroneously determined that the taxpayer is the employer of certain workers (drywall installers) that are 'individually unidentifiable', according to the IRS Notice of Worker Classification. Further, the government has erroneously determined that the taxpayer is not entitled to relief from employment taxes under Section 530(a) of the Revenue Act of 1978.

In brief, the taxpayer (a Nevada licensed contractor) entered into a contractual agreement with Centennial Drywall Systems, Inc. (CDSI), also a Nevada licensed contractor, for services to be rendered by CDSI. The taxpayer paid funds due under the contract directly to and only to CDSI. Taxpayer did not make any payment to any individual engaged by CDSI, probably why the government cannot identify any individual.

CDSI treated its workers as independent contractors pursuant to a worker classification letter from the IRS. The workers / independent contractors were bound to CDSI pursuant to written agreement. This determination letter of CDSI was issued over a decade ago and was the industry-wide standard for drywall contractors. Apparently unable to reverse its own decision with respect to the workers of CDSI, the government is reneging on its own determination for this industry by pursuing those that contracted with CDSI.

Thus, the government has erroneously determined that the workers of CDSI, bound to CDSI by contract, are employees of the subject taxpayer. Further, the government refuses to recognize or grant relief under Section 530(a) to members of the drywall contractor industry pursuant to its own prior determination for CDSI.

Case 2:10-cv-00490-KJD-PAL Document 1 Filed 04/08/10 Page 40 of 59

Form 941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund (Rev. June 2009) Department of the Treasury -- Internal Revenue Service OMB No. 1545-0029 (EIN) Return You Are Correcting ... Employer identification number 88-0244843 Check the type of return you are correcting: X 941 Name (not your trade name) DESERT VALLEY PAINTING & DRYWALL INC. 941-55 Trade name (if any) Check the ONE quarter you are correcting: 3445 W LAKE MEAD BLVD. Address 1: January, February, March Suite or room number 2: April, May, June NORTH LAS VEGAS 89032-5221 State ZIP code 3: July, August, September Use this form to correct errors you made on Form 941 or 941-SS for one quarter only. Type or print within the boxes. You MUST complete all three pages. Read the 4: October, November, December instructions before completing this form. Do not attach this form to Form 941 or 941-SS. Enter the calendar year of the quarter Part 1: Select ONLY one process. you are correcting: 2005 (YYYY) 1. Adjusted employment tax return. Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment process to correct the errors. You must check this box if you are correcting both underreported and overreported amounts on this form. The amount shown on line 18, if Enter the date you discovered errors: less than 0, may only be applied as a credit to your Form 941, Form 941-SS, Form 944, or Form 944-SS for the tax period in which you are filing this form. 12/18/2008 (MM / DD / YYYY) 2. Claim. Check this box if you overreported amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 18. Do not check this box if you are correcting ANY underreported amounts on this form. Part 2: Complete the certifications. 3. I certify that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2c, Corrected Wage and Tax Statement, Note. If you are correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5. 4. If you checked line 1 because you are adjusting overreported amounts, check all that apply. You must check at least one box. a. I repaid or reimbursed each affected employee for the overcollected federal income tax for the current year and the overcollected social security and Medicare tax for current and prior years. For adjustments of employee social security and Medicare tax overcollected in prior years, I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. b. The adjustment of social security tax and Medicare tax is for the employer's share only. I could not find the affected employees or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. c. The adjustment is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages. 5. If you checked line 2 because you are claiming a refund or abatement of overreported employment taxes, check all that apply. You must check at least one box. I certify that: a. I repaid or reimbursed each affected employee for the overcollected social security and Medicare tax. For claims of employee social security and Medicare tax overcollected in prior years, I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. b. I have a written consent from each affected employee stating that I may file this claim for the employee's share of social security and Medicare tax. For refunds of employee social security and Medicare tax overcollected in prior years, I also have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. c. The claim for social security tax and Medicare tax is for the employer's share only. I could not find the affected employees; or each employee did not give me a written consent to file a claim for the employee's share of social security and Medicare tax; or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. d. The claim is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages.

Name (not your trade name) Employer ident

Employer identification number (EIN)

Correcting quarter 4 (1, 2, 3, 4)

DESERT VALLEY PAINTING & DRYWALL INC.

88-0244843

Correcting calendar year (YYYY)

2005

Р	art 3: Enter the corrections for t	his quarter. If any	line	does not apply, le	av	e it blank.		
		Column 1		Column 2		Column 3		Column 4
		Total corrected amount (for ALL employees)		Amount originally reported or as previously corrected (for ALL employees)	=	Difference (if this amount is a negative number, use a minus sign.)		Tax correction
6.	Wages, tips and other compensation (from line 2 of Form 941)	145,987.11	_	145,987.11	=	0.00	Use the amount you prepare you Forms W-2c.	in Column 1 when ir Forms W-2 or
7.	Income tax withheld from wages, tips, and other compensation (from line 3 of Form 941)	14,204.17	_	14,204.17	=	0.00	Copy Column 3 here ▶	0.00
8.	Taxable social security wages (from line 5a, Column 1 of Form 941 or Form 941-SS)	145,987.11	-	145,987.11	= "1" )	0 . 00	× .124° = er share only, use	.062. See instructions.
9.	Taxable social security tips (from line 5b, Column 1 of Form 941 or Form 941-SS)		-		# 7f)	you are correcting your employ	× .124° =	.062. See instructions.
10.	Taxable Medicare wages and tips (from line 5c, Column 1 of Form 941 or Form 941-SS)	145,987.11	-	145,987.11	= "Tf )	0.00	× .029° =	.0145. See instructions.
11.	Tax adjustments (from lines 7a through 7c of Form 941 or Form 941-SS)		-[		=		Copy Column 3 here ⊳	
12.	Special addition to wages for federal income tax	0.00	-[	648,698.60	=	(648,698.60)	See instructions	(9,730.00
13.	Special addition to wages for social security taxes	0.00	_[	648,698.60	=	(648,698.60)	See instructions	48,263.00
14.	Special addition to wages for Medicare taxes	0.00	-[	648,698.60	=	(648,698.60)	See instructions	11,288.00
15.	Combine the amounts on lines 7-14	of Column 4 .						69,281.00
16.	Advance earned income credit (EIC) payments made to employees (from Form 941, line 9)		-[		=	,	See instructions	
17a.	COBRA premium assistance payments (from line 12a of Form 941 or 941-SS)		-[		=		See instructions	
17b.	Number of individuals provided COBRA premium assistance (from line 12b of Form 941 or 941-SS)		-[		=		ı	
18.		3 15, 16, and 17a of C	olun	nn 4				(69,281.00)
	If line 18 is less than 0:							

- If you checked line 1, this is the amount you want applied as a credit to your Form 941 or Form 941-SS for the tax period in which you are filing this form. (If you are currently filing a Form 944 or Form 944-SS, Employer's ANNUAL Federal Tax Return, see the instructions.)
- If you checked line 2, this is the amount you want refunded or abated.

If line 18 is more than 0, this is the amount you owe. Pay this amount when you file this return. For information on how to pay, see Amount You Owe in the instructions.

Name (not	your trade name)	10-cv-00490-KJD-PAL Docu		IIEG 04/08/1		Correcting quarter 4 (1, 2, 3, 4)
DESER	T VALLEY	PAINTING & DRYWALL INC.	88-	-0244843		Correcting calendar year (YYYY) 2005
		r corrections for this quarter.				
☐ <b>19</b> .		if any corrections you entered on a ili your underreported and overreported ar			ed and oven	reported amounts.
X 20.	Check here i	if any corrections involve reclassified	i workers. Ex	plain on line 21.		
21.	You must give	ve us a detailed explanation of how y	ou determine	d your correct	ions. See the	instructions.
		SEE ATTAC	HED STAT	EMENT!!		
Under p	enalties of perjury,	ou must complete all three pages of I declare that I have filed an original Form 941 and statements, and to the best of my knowledge	or Form 941-SS	and that I have exa		
		all information of which preparer has any know		Print you	ır	
X	Sign your		any	name he	ere JODI	ZACHARY
	•	- 11 0g		title here	L LEKER	
	Da	te		Best day	time phone	(702) 491-0647
Paid p	reparer's use		C	heck if you are s	Preparer's	
Prepare	r's name	GERALD ANDREWS			SSN/PTIN	7-7 (9)
Firm's n	er's signature ame (or yours if		Occ		Date L	8-0483015
self-emp		2300 SOUTH JONES BLVD.				702) 873-8340
Address	6	LAS VEGAS		V		9146

# Attachment to Form 941-X <u>DESERT VALLEY PAINTING & DRYWALL INC.</u>

Taxpayer hereby requests the abatement of employment taxes (shown in Line 18 on Page 2 of this return), related penalties and interest, and the refund of the \$250 paid against such taxes.

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Thus, the government has erroneously determined that the workers of CDSI, bound to CDSI by contract, are employees of the subject taxpayer. Further, the government refuses to recognize or grant relief under Section 530(a) to members of the drywall contractor industry pursuant to its own prior determination for CDSI.

Case 2:10-cv-00490-KJD-PAL Document 1 Filed 04/08/10 Page 44 of 59

Form 941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund (Rev. June 2009)

Department of the Treasury — Internal Revenue Service

OMB No. 15

(Rev. June :	2009) Department of the Treasury — Internal Revenue Service	OMB No. 1545-0029
(EIN) Employer	Identification number 88-0244843	Return You Are Correcting Check the type of return you are correcting:
Name (no	ot your trade name) DESERT VALLEY PAINTING & DRYWALL INC.	X 941
Trade nar	me (if any)	941-SS
Address	3445 W LAKE MEAD BLVD SUITE 100           Number         Street         Suite or room number           NORTH LAS VEGAS         NV         89032-5221	Check the ONE quarter you are correcting:  X 1: January, February, March 2: April, May, June
Type or	orm to correct errors you made on Form 941 or 941-SS for one quarter only. print within the boxes. You MUST complete all three pages. Read the is before completing this form. Do not attach this form to Form 941 or 941-SS.	3: July, August, September 4: October, November, December
Part 1	: Select ONLY one process.	Enter the calendar year of the quarter you are correcting:
1. 	Adjusted employment tax return. Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment process to correct the errors. You must check this box if you are correcting both underreported amounts on this form. The amount shown on line 18, if less than 0, may only be applied as a credit to your Form 941, Form 941-SS, Form 944, or Form 944-SS for the tax period in which you are filling this form.  Claim. Check this box if you overreported amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 18. Do not check this box if you are correcting ANY underreported amounts on this form.	Enter the date you discovered errors:  12/18/2008 (MM / DD / YYYY)
Part 2:	Complete the certifications.	-
No 4.	I certify that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2 as required.  It you are correcting underreported amounts only, go to Part 3 on page 2 and skip lin If you checked line 1 because you are adjusting overreported amounts, check all that a certify that:  a. I repaid or reimbursed each affected employee for the overcollected federal income tax social security and Medicare tax for current and prior years. For adjustments of employe overcollected in prior years, I have a written statement from each employee stating that was rejected) and will not claim a refund or credit for the overcollection.  b. The adjustment of social security tax and Medicare tax is for the employer's share only each employee did not give me a written statement that he or she has not claimed (or refund or credit for the overcollection.	nes 4 and 5.  apply. You must check at least one box.  to for the current year and the overcollected se social security and Medicare tax to he or she has not claimed (or the claim to the could not find the affected employees or
	c. The adjustment is for federal income tax, social security tax, and Medicare tax that I did	not withhold from compleyed wares
5.	If you checked line 2 because you are claiming a refund or abatement of overreported You must check at least one box. I certify that:	employment taxes, check all that apply.
	I repaid or reimbursed each affected employee for the overcollected social security and social security and Medicare tax overcollected in prior years, I have a written statement has not claimed (or the claim was rejected) and will not claim a refund or credit for the claim.    A bruse a written assess from each effected employee station that I may find this claim.	t from each employee stating that he or she overcollection.
<u> </u>	b. I have a written consent from each affected employee stating that I may file this claim if and Medicare tax. For refunds of employee social security and Medicare tax overcollecte statement from each employee stating that he or she has not claimed (or the claim was credit for the overcollection.	ed in prior years, I also have a written rejected) and will not claim a refund or
<u></u>	c. The claim for social security tax and Medicare tax is for the employer's share only. I contain each employee did not give me a written consent to file a claim for the employee's shat each employee did not give me a written statement that he or she has not claimed (or refund or credit for the overcollection.	re of social security and Medicare tax; or
X	d. The claim is for federal income tax, social security tax, and Medicare tax that I did not w	rithhold from employee wages.

Name (not your trade name)

Employer identification number (EIN)

Correcting quarter 1 (1. 2. 3. 4)

Correcting calendar year (YYYY)

DESERT VALLEY PAINTING & DRYWALL INC. 88-0244843

2006

Р	art 3: Enter the corrections for t	this quarter. If any	line	does not apply, le	av	e it blank.		
		Column 1		Column 2		Column 3		Column 4
		Total corrected amount (for ALL employees)	_	Amount originally reported or as previously corrected (for ALL employees)	=	Difference (if this amount is a negative number, use a minus sign.)		Tax correction
6.	Wages, tips and other compensation (from line 2 of Form 941)	130,129.14	]-[	130,129.14	=	0.00		nt in Column 1 when sur Forms W-2 or
7.	Income tax withheld from wages, tips, and other compensation (from line 3 of Form 941)	10,051.51	]-[	10,051.51	=	0.00	Copy Column 3 here >	0.00
8.	Taxable social security wages (from line 5a, Column 1 of Form 941 or Form 941-SS)	130,129.14	]-[	130,129.14	= <b>"f</b> y	0 . 0 0	× .124* =	L
9.	Taxable social security tips (from line 5b, Column 1 of Form 941 or Form 941-SS)		]-[		=	you are correcting your employ	× .124* =	•
10.	Taxable Medicare wages and tips (from line 5c, Column 1 of Form 941 or Form 941-SS)	130,129.14	]-[	130,129.14	=	0 . 0 0	× .029* =	
11.	Tax adjustments (from lines 7a through 7c of Form 941 or Form 941-SS)		]-[		=		Copy Column 3 here >	
12.	Special addition to wages for federal income tax	0.00	]-[	328,075.23	=	(328,075.23)	See instructions	(4,921)∞
13.	Special addition to wages for social security taxes	0.00	]-[	328,075.23	=	(328,075.23)	See instructions	24,409.00
14.	Special addition to wages for Medicare taxes	0.00	]-[	328,075.23	<b>=</b>	(328,075.23)	See instructions	(5,708.00)
15.	Combine the amounts on lines 7–14	of Column 4						35,038.00
16.	Advance earned income credit (EIC) payments made to employees (from Form 941, line 9)		]-[		=		See instructions	
1 <b>7a</b> .	COBRA premium assistance payments (from line 12a of Form 941 or 941-SS)		_[		=		See instructions	
7b.	Number of Individuals provided COBRA premium assistance (from line 12b of Form 941 or 941-SS)		-[		=			
8.	Total. Combine the amounts in lines	s 15, 16, and 17a of C	olum	nn 4				35,038.00

#### If line 18 is less than 0:

Page 2

- If you checked line 1, this is the amount you want applied as a credit to your Form 941 or Form 941-SS for the tax period in which you are filing this form. (If you are currently filing a Form 944 or Form 944-SS, Employer's ANNUAL Federal Tax Return, see the instructions.)
- If you checked line 2, this is the amount you want refunded or abated.

If line 18 is more than 0, this is the amount you owe. Pay this amount when you file this return. For information on how to pay, see *Amount You Owe* in the instructions.

### Case 2:10-cv-00490-KJD-PAL Document 1 Filed 04/08/10 Page 46 of 59

Name (not	your trade name)		Employe	r identification number (EiA	
DESER	T VALLEY I	PAINTING & DRYWALL INC.	88-02	44843	Correcting calendar year (YYYY) 2006
Part 4	4: Explain you	r corrections for this quarter.			
☐ 19.		f any corrections you entered on a lir your underreported and overreported an		nderreported and ove	erreported amounts.
X 20.	Check here i	f any corrections involve reclassified	workers. Explain	on line 21.	
21.	You must gi	ve us a detailed explanation of how y	ou determined yo	our corrections. See t	he instructions.
		SEE ATTAC	HED STATEME	NT!!	
	4-A				
	~~~~				
			*************		
Part 5	5: Sign here. Y	ou must complete all three pages of	this form and si	gn it.	
accompa	anying schedules a	l declare that I have filed an original Form 941 on statements, and to the best of my knowledge all information of which preparer has any knowledge.	e and belief, they are		
V	Sign your	Jan 7		Print your name here JODI	ZACHARY
$\Lambda$	name her	: Jade Zach	any _	Print your title here PRES	IDENT
•	Da	7-11-09		Best daytime phone	(702) 491-0647
Paid p	reparer's use	only	Check	if you are self-employe	d
Prepare	er's name	GERALD ANDREWS		Preparer's SSN/PTIN	P00561658
-	er's signature	Derch Jane	کنی	Date	7-7-09
Firm's naself-emp	ame (or yours if ployed)	BERT PURDY & ASSOCIATES		EIN	88-0483015
Address	5	2300 SOUTH JONES BLVD.		Phone	(702) 873-8340
City		LAS VEGAS	State NV	ZIP code	89146

# Attachment to Form 941-X <u>DESERT VALLEY PAINTING & DRYWALL INC.</u>

Taxpayer hereby requests the abatement of employment taxes (shown in Line 18 on Page 2 of this return), related penalties and interest, and the refund of the \$250 paid against such taxes.

The government has erroneously determined that the taxpayer is the employer of certain workers (drywall installers) that are 'individually unidentifiable', according to the IRS Notice of Worker Classification. Further, the government has erroneously determined that the taxpayer is not entitled to relief from employment taxes under Section 530(a) of the Revenue Act of 1978.

In brief, the taxpayer (a Nevada licensed contractor) entered into a contractual agreement with Centennial Drywall Systems, Inc. (CDSI), also a Nevada licensed contractor, for services to be rendered by CDSI. The taxpayer paid funds due under the contract directly to and only to CDSI. Taxpayer did not make any payment to any individual engaged by CDSI, probably why the government cannot identify any individual.

CDSI treated its workers as independent contractors pursuant to a worker classification letter from the IRS. The workers / independent contractors were bound to CDSI pursuant to written agreement. This determination letter of CDSI was issued over a decade ago and was the industry-wide standard for drywall contractors. Apparently unable to reverse its own decision with respect to the workers of CDSI, the government is reneging on its own determination for this industry by pursuing those that contracted with CDSI.

Thus, the government has erroneously determined that the workers of CDSI, bound to CDSI by contract, are employees of the subject taxpayer. Further, the government refuses to recognize or grant relief under Section 530(a) to members of the drywall contractor industry pursuant to its own prior determination for CDSI.

### Case 2:10-cv-00490-KJD-PAL Document 1 Filed 04/08/10 Page 48 of 59

Form 941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund

(Rev. June :	2009) Department of the Treasury — Internal Revenue Service	OMB No. 1545-0028
(EIN) Employer	identification number 88-0244843	Return You Are Correcting Check the type of return you are correcting:
Name (no	ot your trade name) DESERT VALLEY PAINTING & DRYWALL INC.	X 941 941-SS
	3445 W LAKE MEAD BLVD SUITE 100	Check the ONE quarter you are correcting:
Aguress	Number Street Suite or room number  NORTH LAS VEGAS NV 89032-5221	1: January, February, March  2: April, May, June
Use this for	City State ZIP code  orm to correct errors you made on Form 941 or 941-SS for one quarter only.	3: July, August, September
instructior	print within the boxes. You MUST complete all three pages. Read the is before completing this form. Do not attach this form to Form 941 or 941-SS.  : Select ONLY one process.	4: October, November, December Enter the calendar year of the quarter
1.	Adjusted employment tax return. Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment	you are correcting: 2006 (YYYY)
	process to correct the errors. You must check this box if you are correcting both underreported and overreported amounts on this form. The amount shown on line 18, if less than 0, may only be applied as a credit to your Form 941, Form 941-SS, Form 944, or Form 944-SS for the tax period in which you are filling this form.	Enter the date you discovered errors:
X 2.	Claim. Check this box if you overreported amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 18. Do not check this box if you are correcting ANY underreported amounts on this form.	(MM / DD / YYYY)
Part 2:	Complete the certifications.	
No	I certify that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2 as required.  te. If you are correcting underreported amounts only, go to Part 3 on page 2 and skip lin If you checked line 1 because you are adjusting overreported amounts, check all that a I certify that:	nes 4 and 5.
	a. I repaid or reimbursed each affected employee for the overcollected federal income tax social security and Medicare tax for current and prior years. For adjustments of employe overcollected in prior years, I have a written statement from each employee stating that was rejected) and will not claim a refund or credit for the overcollection.	e social security and Medicare tax
_	b. The adjustment of social security tax and Medicare tax is for the employer's share only each employee did not give me a written statement that he or she has not claimed (or refund or credit for the overcollection.	
	c. The adjustment is for federal income tax, social security tax, and Medicare tax that I did	not withhold from employee wages.
5.	If you checked line 2 because you are claiming a refund or abatement of overreported of You must check at least one box. I certify that:	employment taxes, check all that apply.
	a. I repaid or reimbursed each affected employee for the overcollected social security and I social security and Medicare tax overcollected in prior years, I have a written statement has not claimed (or the claim was rejected) and will not claim a refund or credit for the or	from each employee stating that he or she
	b. I have a written consent from each affected employee stating that I may file this claim for and Medicare tax. For refunds of employee social security and Medicare tax overcollected statement from each employee stating that he or she has not claimed (or the claim was credit for the overcollection.	ed in prior years, I also have a written
	c. The claim for social security tax and Medicare tax is for the employer's share only. I conteach employee did not give me a written consent to file a claim for the employee's share each employee did not give me a written statement that he or she has not claimed (or the refund or credit for the overcollection.	re of social security and Medicare tax; or
X	d. The claim is for federal income tax, social security tax, and Medicare tax that I did not w	ithhold from employee wages.

Name (not your trade name) Employer identification number (EIN) Correcting quarter 2 (1, 2, 3, 4) Correcting calendar year (YYYY) 2006 DESERT VALLEY PAINTING & DRYWALL INC. 88-0244843 Part 3: Enter the corrections for this quarter. If any line does not apply, leave it blank. Column 3 Column 4 Column 2 Column 1 Amount originally Difference Total corrected (If this amount is a reported or as Tax correction amount (for ALL previously corrected negative number. employees) (for ALL employees) use a minus sign.) 6. Wages, tips and other Use the amount in Column 1 when you prepare your Forms W-2 or Forms W-2c. ,394. 00 394 00 0.00 compensation (from line 2 of 121 Form 941) 7. Income tax withheld from Copy Column 0.00 0.00 6,636.1 636.1 wages, tips, and other compensation (from line 3 of Form 941) 8. Taxable social security wages × .124\* = 116,109.85 116,109.85 0.00 (from line 5a, Column 1 of Form 941 or Form 941-SS) "If you are correcting your employer share only, use .062. See instructions. 9. Taxable social security tips  $\times$  .124 $^{*}$  = (from line 5b, Column 1 of Form 941 or Form 941-SS) "If you are correcting your employer share only, use .062. See instructions. 10. Taxable Medicare wages and  $\times$  .029\* = 116,109.85 116,109.85 0.00 tips (from line 5c, Column 1 of Form 941 or Form 941-SS) share only, use .0145. See instructions. "If you are correcting your employer 11. Tax adjustments = Copy Column (from lines 7a through 7c of Form 941 or Form 941-SS) 12. Special addition to wages for 304 43 304. 43) 339.00 federal income tax 0.00 289, 13. Special addition to wages for 0.00 289,304. 43 (289,304.43)21,524.00 social security taxes instructions Special addition to wages for 0.00 304 43 (289, 034.00 Medicare taxes 30,897. 00 15. Combine the amounts on lines 7-14 of Column 4 Advance earned income credit (EIC) payments made to employees (from Form 941, line 9) 17a. COBRA premium assistance See payments (from line 12a of Form 941 or 941-SS) 17b. Number of Individuals provided COBRA premium assistance (from line 12b of Form 941 or 941-SS) 30,897.00 18. Total. Combine the amounts in lines 15, 16, and 17a of Column 4 If line 18 is less than 0: • If you checked line 1, this is the amount you want applied as a credit to your Form 941 or Form 941-SS for the tax period in which you are filing this form. (If you are currently filing a Form 944 or Form 944-SS, Employer's ANNUAL Federal Tax Return, see the instructions.) If you checked line 2, this is the amount you want refunded or abated. If line 18 is more than 0, this is the amount you owe. Pay this amount when you file this return. For information on how to pay, see Amount You Owe in the instructions.

Form 941-X (Rev. 6-2009)

Name	(not)	your trade name)		Employer identifica	ation number (EIN)	Correcting quarter 2 (1, 2, 3, 4)
			PAINTING & DRYWALL INC.	88-0244843		Correcting calendar year (YYYY)
		Check here i	f corrections for this quarter.  f any corrections you entered on a line incluyour underreported and overreported amounts		oorted and over	reported amount <del>s</del> .
X	20.	Check here i	fany corrections involve reclassified worke	ers. Explain on line	21.	
	21.	You must giv	ve us a detailed explanation of how you det	ermined your corre	ections. See th	e instructions.
			SEE ATTACHED	STATEMENT!!		
			ou must complete all three pages of this fo			
acc	ompai	nying schedules a	I declare that I have filed an original Form 941 or Form and statements, and to the best of my knowledge and b all information of which preparer has any knowledge.	941-SS and that I have elief, they are true, corn	e examined this adju rect, and complete.	usted return or claim, including Declaration of preparer (other
•		•	0 0 2	Print	your be here JODI	ZACHARY
	X	Sign your name her		Print	your	DENT
	•	D	7-11-09	title I	daytime phone	(702) 491-0647
D.	id n	Da				(102)
	·	reparer's use	GERALD ANDREWS	Check if you a	re self-employed	P00561658
		's name	Mich Solvens		] _ [	7-7-09
Fire	n's na	's signature ime (or yours if	BERT PURDY & ASSOCIATES		Date L	38-0483015
		oyed)	2300 SOUTH JONES BLVD.		) <u></u> [	(702) 873-8340
	dress		TAC VECEC	NITZ	]	
City	/		LAS VEGAS S	tate NV	ZIP code	39146

# Attachment to Form 941-X DESERT VALLEY PAINTING & DRYWALL INC.

Taxpayer hereby requests the abatement of employment taxes (shown in Line 18 on Page 2 of this return), related penalties and interest, and the refund of the \$250 paid against such taxes.

The government has erroneously determined that the taxpayer is the employer of certain workers (drywall installers) that are 'individually unidentifiable', according to the IRS Notice of Worker Classification. Further, the government has erroneously determined that the taxpayer is not entitled to relief from employment taxes under Section 530(a) of the Revenue Act of 1978.

In brief, the taxpayer (a Nevada licensed contractor) entered into a contractual agreement with Centennial Drywall Systems, Inc. (CDSI), also a Nevada licensed contractor, for services to be rendered by CDSI. The taxpayer paid funds due under the contract directly to and only to CDSI. Taxpayer did not make any payment to any individual engaged by CDSI, probably why the government cannot identify any individual.

CDSI treated its workers as independent contractors pursuant to a worker classification letter from the IRS. The workers / independent contractors were bound to CDSI pursuant to written agreement. This determination letter of CDSI was issued over a decade ago and was the industry-wide standard for drywall contractors. Apparently unable to reverse its own decision with respect to the workers of CDSI, the government is reneging on its own determination for this industry by pursuing those that contracted with CDSI.

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Case 2:10-cv-00490-KJD-PAL Document 1 Filed 04/08/10 Page 52 of 59 Form 941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund Department of the Treasury - Internal Revenue Service (Rev. June 2009) OMB No. 1545-0029 Return You Are Correcting ... Employer identification number 88-0244843 Check the type of return you are correcting: Name (not your trade name) DESERT VALLEY PAINTING & DRYWALL INC. 941-55 Trade name (if any) Check the ONE quarter you are correcting: 3445 W LAKE MEAD BLVD. Address 1: January, February, March Suite or room number Street 2: April, May, June NORTH LAS VEGAS 89032-5221 State 3: July, August, September Use this form to correct errors you made on Form 941 or 941-SS for one quarter only. Type or print within the boxes. You MUST complete all three pages. Read the 4: October, November, December instructions before completing this form. Do not attach this form to Form 941 or 941-SS. Enter the calendar year of the quarter Part 1: Select ONLY one process. you are correcting: 2006 (YYYY) 1. Adjusted employment tax return. Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment process to correct the errors. You must check this box if you are correcting both underreported and overreported amounts on this form. The amount shown on line 18, if Enter the date you discovered errors: less than 0, may only be applied as a credit to your Form 941, Form 941-SS, Form 944, or Form 944-SS for the tax period in which you are filing this form. 12/18/2008 2. Claim. Check this box if you overreported amounts only and you would like to use the (MM / DD / YYYY) claim process to ask for a refund or abatement of the amount shown on line 18. Do not check this box if you are correcting ANY underreported amounts on this form. Part 2: Complete the certifications. 3. I certify that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2c, Corrected Wage and Tax Statement, as required. Note. If you are correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5. 4. If you checked line 1 because you are adjusting overreported amounts, check all that apply. You must check at least one box. I certify that: a. I repaid or reimbursed each affected employee for the overcollected federal income tax for the current year and the overcollected social security and Medicare tax for current and prior years. For adjustments of employee social security and Medicare tax overcollected in prior years, I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. b. The adjustment of social security tax and Medicare tax is for the employer's share only. I could not find the affected employees or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. c. The adjustment is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages. 5. If you checked line 2 because you are claiming a refund or abatement of overreported employment taxes, check all that apply. You must check at least one box. I certify that: a. I repaid or reimbursed each affected employee for the overcollected social security and Medicare tax. For claims of employee social security and Medicare tax overcollected in prior years, I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. b. I have a written consent from each affected employee stating that I may file this claim for the employee's share of social security and Medicare tax. For refunds of employee social security and Medicare tax overcollected in prior years, I also have a written

statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or

c. The claim for social security tax and Medicare tax is for the employer's share only. I could not find the affected employees; or each employee did not give me a written consent to file a claim for the employee's share of social security and Medicare tax; or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a

d. The claim is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages.

Next -

credit for the overcollection.

refund or credit for the overcollection.

Case 2:10-cv-00490-KJD-PAL Document 1 Filed 04/08/10 Page 53 of 59 Name (not your trade name) Employer Identification number (EIN) Correcting quarter 3 (1, 2, 3, 4) Correcting calendar year (YYYY) 2006 DESERT VALLEY PAINTING & DRYWALL INC. 88-0244843 Part 3: Enter the corrections for this quarter. If any line does not apply, leave it blank. Column 1 Column 2 Column 3 Column 4 Difference Amount originally Total corrected reported or as (If this amount is a amount (for ALL Tax correction previously corrected negative number, employees) (for ALL employees) use a minus sign.) 6. Wages, tips and other Use the amount in Column 1 when you prepare your Forms W-2 or 106,413. 45 106,413.45 0.00 compensation (from line 2 of Forms W-2c Form 941) 7. Income tax withheld from Copy Column 492 492 64 0.00 0.00 64 wages, tips, and other compensation (from line 3 of Form 941) 8. Taxable social security wages  $\times$  .124" = 03 0.00 (from line 5a, Column 1 of 103,214 42 Form 941 or Form 941-SS) "If you are correcting your employer share only, use .062. See instructions 9. Taxable social security tips × .124\* = (from line 5b, Column 1 of Form 941 or Form 941-SS) "If you are correcting your employer share only, use .062. See instructions. 10. Taxable Medicare wages and  $\times .029* =$ 214 42 0.00 tips (from line 5c, Column 1 of Form 941 or Form 941-SS) share only, use .0145. See instructions "If you are correcting your employ 11. Tax adjustments Copy Column (from lines 7a through 7c of Form 941 or Form 941-SS) Special addition to wages for 259 49 3,895.00 0.00 federal income tax 13. Special addition to wages for 49 259. 642 49) 0.00 19 317.00 social security taxes 14. Special addition to wages for 259. 0.00 518.00 Medicare taxes 27,730.00 15. Combine the amounts on lines 7-14 of Column 4 16. Advance earned income credit = (EIC) payments made to employees (from Form 941, line 9) 17a. COBRA premium assistance instructions payments (from line 12a of Form 941 or 941-SS) 17b. Number of individuals provided COBRA premium assistance (from line 12b of Form 941 or

#### If line 18 is less than 0:

941-SS)

- If you checked line 1, this is the amount you want applied as a credit to your Form 941 or Form 941-SS for the tax period in
  which you are filing this form. (If you are currently filing a Form 944 or Form 944-SS, Employer's ANNUAL Federal Tax Return,
  see the instructions.)
- If you checked line 2, this is the amount you want refunded or abated.

18. Total. Combine the amounts in lines 15, 16, and 17a of Column 4

If line 18 is more than 0, this is the amount you owe. Pay this amount when you file this return. For information on how to pay, see Amount You Owe in the instructions.

27,730.00

Name (not your trade name)		Employer identifica	ation number (EIN)	Correcting quarter 3 (1, 2, 3, 4)
(not your date hame)				Correcting calendar year (YYYY)
	PAINTING & DRYWALL INC. r corrections for this quarter.	88-0244843		2006
19. Check here Explain both	if any corrections you entered on a line inc your underreported and overreported amounts if any corrections involve reclassified work we us a detailed explanation of how you de	s on line 21.	21.	
	ODE A SERVICION			
	SEE ATTACHED	STATEMENT!!		
		·		
			***************************************	
		·		
Under penalties of perjury, accompanying schedules	ou must complete all three pages of this I declare that I have filed an original Form 941 or Form and statements, and to the best of my knowledge and all information of which preparer has any knowledge.	n 941-SS and that I have belief, they are true, com	rect, and complete.	sted return or daim, including Declaration of preparer (other
name her		Print title h	your PRESI	DENT
	[7] [1] 60]	ude n	iere <u>- 11-5-</u>	
Da	te	Best	daytime phone	(702) 491-0647
Paid preparer's use	only	Check if you ar	re self-employed	
Preparer's name	GERALD ANDREWS		Preparer's SSN/PTIN	200561658
Preparer's signature	werbon Glarella	0	Date	7-7-09
Firm's name (or yours if self-employed)	BERT PURDY & ASSOCIATES		EIN [	38-0483015
Address	2300 SOUTH JONES BLVD.		Phone	(702) 873-8340
City	LAS VEGAS	State NV	7IP code	39146

# Attachment to Form 941-X DESERT VALLEY PAINTING & DRYWALL INC.

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Thus, the government has erroneously determined that the workers of CDSI, bound to CDSI by contract, are employees of the subject taxpayer. Further, the government refuses to recognize or grant relief under Section 530(a) to members of the drywall contractor industry pursuant to its own prior determination for CDSI.

Case 2:10-cv-00490-KJD-PAL Document 1 Filed 04/08/10 Page 56 of 59

### Form 941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund

Department of the Treasury - Internal Revenue Service (Rev. June 2009) OMB No. 1545-0029 (EIN) Return You Are Correcting ... Employer identification number 88-0244843 Check the type of return you are correcting: Name (not your trade name) DESERT VALLEY PAINTING & DRYWALL INC. X 941 941-SS Trade name (if any) Check the ONE quarter you are correcting: 3445 W LAKE MEAD BLVD. -SUITE 100 Address 1: January, February, March Suite or room number 2: April, May, June NORTH LAS VEGAS NV 89032-5221 City State 3: July, August, September Use this form to correct errors you made on Form 941 or 941-SS for one quarter only. Type or print within the boxes. You MUST complete all three pages. Read the 4: October, November, December instructions before completing this form. Do not attach this form to Form 941 or 941-SS. Enter the calendar year of the quarter Part 1: Select ONLY one process. you are correcting: 2006 (YYYY) 1. Adjusted employment tax return. Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment process to correct the errors. You must check this box if you are correcting both underreported and overreported amounts on this form. The amount shown on line 18, if Enter the date you discovered errors: less than 0, may only be applied as a credit to your Form 941, Form 941-SS, Form 944, or Form 944-SS for the tax period in which you are filing this form. 12/18/2008 2. Claim. Check this box if you overreported amounts only and you would like to use the (MM / DD / YYYY) claim process to ask for a refund or abatement of the amount shown on line 18. Do not check this box if you are correcting ANY underreported amounts on this form. Part 2: Complete the certifications. 3. I certify that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2c, Corrected Wage and Tax Statement, as required. Note. If you are correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5. 4. If you checked line 1 because you are adjusting overreported amounts, check all that apply. You must check at least one box. I certify that: a. I repaid or reimbursed each affected employee for the overcollected federal income tax for the current year and the overcollected social security and Medicare tax for current and prior years. For adjustments of employee social security and Medicare tax overcollected in prior years, I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. b. The adjustment of social security tax and Medicare tax is for the employer's share only. I could not find the affected employees or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. c. The adjustment is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages. 5. If you checked line 2 because you are claiming a refund or abatement of overreported employment taxes, check all that apply. You must check at least one box. I certify that: a. I repaid or reimbursed each affected employee for the overcollected social security and Medicare tax. For claims of employee social security and Medicare tax overcollected in prior years, I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. b. I have a written consent from each affected employee stating that I may file this claim for the employee's share of social security and Medicare tax. For refunds of employee social security and Medicare tax overcollected in prior years, I also have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. c. The claim for social security tax and Medicare tax is for the employer's share only. I could not find the affected employees; or each employee did not give me a written consent to file a claim for the employee's share of social security and Medicare tax; or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection. d. The claim is for federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages.

Name	(not your trade name)			Employe	r ide	ntification number (EIN)	Correcting qua		
DESERT VALLEY PAINTING &		DRYWALL INC. 88		88-02	8-0244843			Correcting calendar year (YYYY) 2006	
P	art 3: Enter the corrections for		line	does not apply,	leav	ve it blank.			
		Column 1		Column 2		Column 3		Column 4	
		Total corrected amount (for ALL employees)	_	Amount originally reported or as previously correcte (for ALL employees		Difference (if this amount is a negative number, use a minus sign.)		Tax correction	
6.	Wages, tips and other compensation (from line 2 of Form 941)	830,830.48	]_	830,830.48	] <b>=</b>	0.00		t in Column 1 when ur Forms W-2 or	
7.	Income tax withheld from wages, tips, and other compensation (from line 3 of Form 941)	22,245.66	_	22,245.66	=	0.00	Copy Column 3 here ⊳	0.00	
8.	Taxable social security wages (from line 5a, Column 1 of Form 941 or Form 941-SS)	830,830.48	_	830,830.48	_	0.00 Fyou are correcting your employ	× .124* =	.062. See instructions.	
9.	Taxable social security tips (from line 5b, Column 1 of Form 941 or Form 941-SS)		_		=	you are correcting your employ	× ,124° =	.062. See instructions.	
10.	Taxable Medicare wages and tips (from line 5c, Column 1 of Form 941 or Form 941-SS)	830,830.48	_	830,830.48	<b>=</b>	, , ,	× .029* =		
11.	Tax adjustments (from lines 7a through 7c of Form 941 or Form 941-SS)		_	•	=		Copy Column 3 here p		
12.	Special addition to wages for federal income tax	0.00	-	681,133.53	=	(681,133.53)	See instructions	10,217.00	
13.	Special addition to wages for social security taxes	0.00	_	681,133.53	_	(681,133.53)	See instructions	50,676.00	
14.	Special addition to wages for Medicare taxes		-	681,133.53	<b>=</b>	(681,133.53)	See instructions	11,852.00	
15.	Combine the amounts on lines 7–14	4 of Column 4 ,						72,745.00	
16.	Advance earned income credit (EIC) payments made to employees (from Form 941, line 9)		-	· · · · · · · · · · · · · · · · · · ·	]=		See instructions		
17a.	COBRA premium assistance payments (from line 12a of Form 941 or 941-SS)		_		] <b>=</b>		See instructions		
17b.	Number of Individuals provided COBRA premium assistance (from line 12b of Form 941 or 941-SS)				=				
18.	Total. Combine the amounts in lines	s 15, 16, and 17a of C	olur	nn 4				72,745.00	
	If line 18 is less than 0:								
	<ul> <li>If you checked line 1, this is the a which you are filing this form. (If y see the instructions.)</li> </ul>								
	• If you checked line 2, this is the a	mount you want refun	ded	or abated.					
	If line 18 is more than 0, this is the	•	<sup>2</sup> ay	this amount when yo	ou fil	e this return. For inform	nation on hov	w to pay,	

Name	(not y	rour trade name)		Employer	dentification number (E	
			PAINTING & DRYWALL INC.	88-024	4843	Correcting calendar year (YYYY) 2006
P	art 4	: Explain you	r corrections for this quarter.			
	19.		if any corrections you entered on a lin your underreported and overreported am		derreported and ov	verreported amounts.
X	20.	Check here	if any corrections involve reclassified	workers. Explain	on line 21.	
	21.	You must gi	ve us a detailed explanation of how yo	u determined you	ır corrections. See	the instructions.
			SEE ATTACI	ED STATEMEN	<u>тт ! !</u>	
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Pa	art 5:	Sign here. Y	ou must complete all three pages of	this form and sig	n it.	
Und	er per	nalties of perjury, nying schedules a	I declare that I have filed an original Form 941 our and statements, and to the best of my knowledge	r Form 941-SS and the and belief, they are t	at I have examined this a	adjusted return or claim, including te. Declaration of preparer (other
than	taxpa	ayer) is based on	all information of which preparer has any knowle	dge.		
1		Sign you	0.00	110	Print your name here	I ZACHARY
	N.	name her		many	-Print your	SIDENT
	•		F1 11 00	-	title here PRE	
		Da	te 7-11-07		Best daytime phone	(702) 491-0647
Pai	d pr	eparer's use	only	Check i	f you are self-employ	ed
Pre	parer	's name	GERALD ANDREWS		Preparer's SSN/PTIN	P00561658
Pre	parer'	's signature	three short	م	Date	7-7-09
	n's nar emplo	me (or yours if byed)	BERT PURDY & ASSOCIATES		EIN	88-0483015
Add	ress		2300 SOUTH JONES BLVD.		Phone	(702) 873-8340
City	,		LAS VEGAS	State NV	ZIP code	89146

# Attachment to Form 941-X DESERT VALLEY PAINTING & DRYWALL INC.

Taxpayer hereby requests the abatement of employment taxes (shown in Line 18 on Page 2 of this return), related penalties and interest, and the refund of the \$250 paid against such taxes.

The government has erroneously determined that the taxpayer is the employer of certain workers (drywall installers) that are 'individually unidentifiable', according to the IRS Notice of Worker Classification. Further, the government has erroneously determined that the taxpayer is not entitled to relief from employment taxes under Section 530(a) of the Revenue Act of 1978.

In brief, the taxpayer (a Nevada licensed contractor) entered into a contractual agreement with Centennial Drywall Systems, Inc. (CDSI), also a Nevada licensed contractor, for services to be rendered by CDSI. The taxpayer paid funds due under the contract directly to and only to CDSI. Taxpayer did not make any payment to any individual engaged by CDSI, probably why the government cannot identify any individual.

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